

Darren Round Superannuation Fund

General Ledger

As at 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>Brambles Limited (BXB.AX)</u>					
12/10/2017	4.35C FR@30%; 10.15C CFI; DRP NIL DISC			301.74	301.74 CR
12/04/2018	4.35C FR@30%; 10.15C CFI; DRP NIL DISC			306.53	608.27 CR
				608.27	608.27 CR
<u>Westpac Banking Corporation (WBC.AX)</u>					
22/12/2017	Take up dividend for WBC not received in 2017			1,015.20	1,015.20 CR
				1,015.20	1,015.20 CR
Contributions (24200)					
<u>(Contributions) Round, Darren - Accumulation (ROUDAR00001A)</u>					
28/07/2017	Rtgs High Value Payment Ref No 0429776 Amalgamated Hardw D Round Super			7,107.00	7,107.00 CR
31/10/2017	Deposit Superchoice P/L Pc251017-109073412			7,125.00	14,232.00 CR
29/01/2018	Deposit Superchoice P/L Pc220118-111917085			7,125.00	21,357.00 CR
01/05/2018	Deposit Superchoice P/L Pc240418-115365277			6,729.17	28,086.17 CR
				28,086.17	28,086.17 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
28/05/2018	Revaluation - 28/05/2018 @ \$9.130000 (System Price) - 2,146.000000 Units on hand (BXB.AX)		1,263.42		1,263.42 DR
28/05/2018	Revaluation - 28/05/2018 @ \$0.175000 (System Price) - 50,000.000000 Units on hand (ISX.AX)			230.05	1,033.37 DR
28/05/2018	Revaluation - 28/05/2018 @ \$28.270000 (System Price) - 1,080.000000 Units on hand (WBC.AX)		3,882.32		4,915.69 DR
28/05/2018	Revaluation - 28/05/2018 @ \$0.165000 (System Price) - 2,100.000000 Units on hand (ACR.AX)		105.00		5,020.69 DR
28/05/2018	Revaluation - 28/05/2018 @ \$0.270000 (System Price) - 250,000.000000 Units on hand (FDM.AX)			46,250.00	41,229.31 CR
30/06/2018	Revaluation - 29/06/2018 @ \$0.005000 (System Price) - 4,605,290.000000 Units on hand (ABL.AX)		9,210.58		32,018.73 CR
30/06/2018	Revaluation - 29/06/2018 @ \$8.880000 (System Price) - 2,146.000000 Units on hand (BXB.AX)		536.50		31,482.23 CR
30/06/2018	Revaluation - 29/06/2018 @ \$0.180000 (System Price) - 50,000.000000 Units on hand (ISX.AX)			250.00	31,732.23 CR
30/06/2018	Revaluation - 29/06/2018 @ \$29.300000 (System Price) - 1,080.000000 Units on hand (WBC.AX)			1,112.40	32,844.63 CR
30/06/2018	Revaluation - 29/06/2018 @ \$0.145000 (System Price) - 2,100.000000 Units on hand (ACR.AX)		42.00		32,802.63 CR
30/06/2018	Revaluation - 29/06/2018 @ \$0.290000 (System Price) - 250,000.000000 Units on hand (FDM.AX)			5,000.00	37,802.63 CR
			15,039.82	52,842.45	37,802.63 CR
Interest Received (25000)					
<u>Westpac #...821 (DARCASH1)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
31/07/2017	Interest Paid			49.54	49.54 CR
31/08/2017	Interest Paid			20.11	69.65 CR
29/09/2017	Interest Paid			8.10	77.75 CR
31/10/2017	Interest Paid			8.94	86.69 CR
30/11/2017	Interest Paid			7.03	93.72 CR
29/12/2017	Interest Paid			6.68	100.40 CR
31/01/2018	Interest Paid			8.10	108.50 CR
28/02/2018	Interest Paid			13.30	121.80 CR
29/03/2018	Interest Paid			8.94	130.74 CR
30/04/2018	Interest Paid			3.35	134.09 CR
31/05/2018	Interest Paid			3.79	137.88 CR
29/06/2018	Interest Paid			0.33	138.21 CR
				138.21	138.21 CR
<u>Westpac #...813 (DARCASH2)</u>					
31/08/2017	Interest Paid			3.10	3.10 CR
29/09/2017	Interest Paid			0.11	3.21 CR
31/10/2017	Interest Paid			0.12	3.33 CR
30/11/2017	Interest Paid			0.12	3.45 CR
29/12/2017	Interest Paid			0.11	3.56 CR
31/01/2018	Interest Paid			0.13	3.69 CR
28/02/2018	Interest Paid			0.11	3.80 CR
29/03/2018	Interest Paid			0.44	4.24 CR
30/04/2018	Interest Paid			0.08	4.32 CR
31/05/2018	Interest Paid			0.07	4.39 CR
29/06/2018	Interest Paid			0.01	4.40 CR
				4.40	4.40 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2018	Accrue 2018 accounting fees		1,800.00		1,800.00 DR
			1,800.00		1,800.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/06/2018	Accrue 2018 accounting fees		330.00		330.00 DR
			330.00		330.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/06/2018	Transaction Fee		10.00		10.00 DR
			10.00		10.00 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Round, Darren - Accumulation (ROUDAR00001A)</u>					
08/05/2018	Payment By Authority To Aia Australia . 13132039 15/05/18		1,389.03		1,389.03 DR
08/05/2018	Payment By Authority To Ala Australia 15230417 15/05/18		6,561.04		7,950.07 DR
			7,950.07		7,950.07 DR
<u>(Life Insurance Premiums) Round, Meaghan - Accumulation (ROUMEA00001A)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
29/05/2018	Meem Life Insurance		1,800.04		1,800.04 DR
			1,800.04		1,800.04 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
28/05/2018	Create Entries - Franking Credits Adjustment - 28/05/2018			513.30	513.30 CR
28/05/2018	Create Entries - Income Tax Expense - 28/05/2018		3,361.69		2,848.39 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018			590.74	2,257.65 DR
			3,361.69	1,104.04	2,257.65 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
28/07/2017	System Member Journals		6,040.95		6,040.95 DR
31/10/2017	System Member Journals		6,056.25		12,097.20 DR
29/01/2018	System Member Journals		6,056.25		18,153.45 DR
01/05/2018	System Member Journals		5,719.79		23,873.24 DR
08/05/2018	System Member Journals			1,180.68	22,692.56 DR
08/05/2018	System Member Journals			5,576.88	17,115.68 DR
28/05/2018	Create Entries - Profit/Loss Allocation - 28/05/2018		43,504.49		60,620.17 DR
28/05/2018	Create Entries - Income Tax Expense Allocation - 28/05/2018			341.27	60,278.90 DR
28/05/2018	Create Entries - Profit allocation adjustment - 28/05/2018			1,800.04	58,478.86 DR
28/05/2018	Create Entries - Profit allocation adjustment - 28/05/2018		1,800.04		60,278.90 DR
29/05/2018	System Member Journals			1,530.03	58,748.87 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			5,562.48	53,186.39 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		320.73		53,507.12 DR
30/06/2018	Create Entries - Profit allocation adjustment - 30/06/2018		270.01		53,777.13 DR
30/06/2018	Create Entries - Profit allocation adjustment - 30/06/2018			270.01	53,507.12 DR
			69,768.51	16,261.39	53,507.12 DR
Opening Balance (50010)					
<u>(Opening Balance) Round, Darren - Accumulation (ROUDAR00001A)</u>					
01/07/2017	Opening Balance				124,938.15 CR
01/07/2017	Close Period Journal			7,078.12	132,016.27 CR
				7,078.12	132,016.27 CR
<u>(Opening Balance) Round, Meaghan - Accumulation (ROUMEA00001A)</u>					
01/07/2017	Opening Balance				1,891.20 DR
01/07/2017	Close Period Journal			1,891.20	0.00 DR
				1,891.20	0.00 DR
Contributions (52420)					
<u>(Contributions) Round, Darren - Accumulation (ROUDAR00001A)</u>					
01/07/2017	Opening Balance				28,500.00 CR
01/07/2017	Close Period Journal		28,500.00		0.00 DR
28/07/2017	System Member Journals			7,107.00	7,107.00 CR
31/10/2017	System Member Journals			7,125.00	14,232.00 CR

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29/01/2018	System Member Journals			7,125.00	21,357.00 CR
01/05/2018	System Member Journals			6,729.17	28,086.17 CR
			28,500.00	28,086.17	28,086.17 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Round, Darren - Accumulation (ROUDAR00001A)</u>					
01/07/2017	Opening Balance				11,897.54 DR
01/07/2017	Close Period Journal			11,897.54	0.00 DR
28/05/2018	Create Entries - Profit/Loss Allocation - 28/05/2018			43,504.49	43,504.49 CR
28/05/2018	Create Entries - Profit allocation adjustment - 28/05/2018		1,800.04		41,704.45 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		5,562.48		36,141.97 CR
30/06/2018	Create Entries - Profit allocation adjustment - 30/06/2018			270.01	36,411.98 CR
			7,362.52	55,672.04	36,411.98 CR
<u>(Share of Profit/(Loss)) Round, Meaghan - Accumulation (ROUMEA00001A)</u>					
01/07/2017	Opening Balance				3,189.35 CR
01/07/2017	Close Period Journal		3,189.35		0.00 DR
28/05/2018	Create Entries - Profit allocation adjustment - 28/05/2018			1,800.04	1,800.04 CR
30/06/2018	Create Entries - Profit allocation adjustment - 30/06/2018		270.01		1,530.03 CR
			3,459.36	1,800.04	1,530.03 CR
Income Tax (53330)					
<u>(Income Tax) Round, Darren - Accumulation (ROUDAR00001A)</u>					
01/07/2017	Opening Balance				1,211.96 CR
01/07/2017	Close Period Journal		1,211.96		0.00 DR
08/05/2018	System Member Journals			208.35	208.35 CR
08/05/2018	System Member Journals			984.16	1,192.51 CR
28/05/2018	Create Entries - Income Tax Expense Allocation - 28/05/2018		341.27		851.24 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			320.73	1,171.97 CR
			1,553.23	1,513.24	1,171.97 CR
<u>(Income Tax) Round, Meaghan - Accumulation (ROUMEA00001A)</u>					
01/07/2017	Opening Balance				229.09 CR
01/07/2017	Close Period Journal		229.09		0.00 DR
29/05/2018	System Member Journals			270.01	270.01 CR
			229.09	270.01	270.01 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Round, Darren - Accumulation (ROUDAR00001A)</u>					
01/07/2017	Opening Balance				4,275.00 DR
01/07/2017	Close Period Journal			4,275.00	0.00 DR
28/07/2017	System Member Journals		1,066.05		1,066.05 DR
31/10/2017	System Member Journals		1,068.75		2,134.80 DR
29/01/2018	System Member Journals		1,068.75		3,203.55 DR
01/05/2018	System Member Journals		1,009.38		4,212.93 DR
			4,212.93	4,275.00	4,212.93 DR
Life Insurance Premiums (53920)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Life Insurance Premiums) Round, Darren - Accumulation (ROUDAR00001A)</u>					
01/07/2017	Opening Balance				6,461.30 DR
01/07/2017	Close Period Journal			6,461.30	0.00 DR
08/05/2018	System Member Journals		1,389.03		1,389.03 DR
08/05/2018	System Member Journals		6,561.04		7,950.07 DR
			7,950.07	6,461.30	7,950.07 DR
<u>(Life Insurance Premiums) Round, Meaghan - Accumulation (ROUMEA00001A)</u>					
01/07/2017	Opening Balance				1,527.24 DR
01/07/2017	Close Period Journal			1,527.24	0.00 DR
29/05/2018	System Member Journals		1,800.04		1,800.04 DR
			1,800.04	1,527.24	1,800.04 DR
Bank Accounts (60400)					
<u>Westpac #...821 (DARCASH1)</u>					
01/07/2017	Opening Balance				45,981.08 DR
28/07/2017	Rtgs High Value Payment Ref No 0429776 Amalgamated Hardw D Round Super		7,107.00		53,088.08 DR
31/07/2017	Interest Paid		49.54		53,137.62 DR
07/08/2017	Sashare purchase [Share Purchase]			35,000.00	18,137.62 DR
09/08/2017	Withdrawal Online 1659518 Tfr Earth Black			10,000.00	8,137.62 DR
31/08/2017	Interest Paid		20.11		8,157.73 DR
29/09/2017	Interest Paid		8.10		8,165.83 DR
31/10/2017	Interest Paid		8.94		8,174.77 DR
31/10/2017	Deposit Superchoice P/L Pc251017- 109073412		7,125.00		15,299.77 DR
01/11/2017	Withdrawal Online 1909219 Tfr Classic Plu			8,575.24	6,724.53 DR
28/11/2017	Deposit Online 2703799 Tfr Classic Plus [Withdrawal Mobile 1118564 Tfr Classic Plu]			5,000.00	1,724.53 DR
28/11/2017	Deposit Online 2703799 Tfr Classic Plus [Withdrawal Mobile 1118564 Tfr Classic Plu]		5,000.00		6,724.53 DR
30/11/2017	Interest Paid		7.03		6,731.56 DR
29/12/2017	Interest Paid		6.68		6,738.24 DR
29/01/2018	Deposit Superchoice P/L Pc220118- 111917085		7,125.00		13,863.24 DR
31/01/2018	Interest Paid		8.10		13,871.34 DR
28/02/2018	Interest Paid		13.30		13,884.64 DR
15/03/2018	Deposit Sa [Withdrawal Online 1218362 Tfr Westpac Diy]			8,300.00	5,584.64 DR
19/03/2018	Sadame Trust ATO [Withdrawal Online 1346127 Tfr Westpac Diy Dame Trust Ato]			2,536.48	3,048.16 DR
29/03/2018	Interest Paid		8.94		3,057.10 DR
30/04/2018	Interest Paid		3.35		3,060.45 DR
01/05/2018	Deposit Superchoice P/L Pc240418- 115365277		6,729.17		9,789.62 DR
08/05/2018	Payment By Authority To Aia Australia . 13132039 15/05/18			1,389.03	8,400.59 DR
08/05/2018	Payment By Authority To Ala Australia 15230417 15/05/18			6,561.04	1,839.55 DR
29/05/2018	Sameem Life Insurance [Withdrawal Mobile 1797310 Tfr Westpac Diy Meem Life Insuranc]			1,500.00	339.55 DR
31/05/2018	Interest Paid		3.79		343.34 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/06/2018	Transaction Fee			10.00	333.34 DR
29/06/2018	Interest Paid		0.33		333.67 DR
			33,224.38	78,871.79	333.67 DR
<u>Westpac #...813 (DARCASH2)</u>					
07/08/2017	Sashare purchase [Share Purchase]		35,000.00		35,000.00 DR
10/08/2017	WBC Payment			34,413.92	586.08 DR
31/08/2017	Interest Paid		3.10		589.18 DR
29/09/2017	Interest Paid		0.11		589.29 DR
31/10/2017	Interest Paid		0.12		589.41 DR
30/11/2017	Interest Paid		0.12		589.53 DR
29/12/2017	Interest Paid		0.11		589.64 DR
31/01/2018	Interest Paid		0.13		589.77 DR
28/02/2018	Interest Paid		0.11		589.88 DR
15/03/2018	Deposit Sa [Withdrawal Online 1218362 Tfr Westpac Diy]		8,300.00		8,889.88 DR
19/03/2018	Sadame Trust ATO [Withdrawal Online 1346127 Tfr Westpac Diy Dame Trust Ato]		2,536.48		11,426.36 DR
19/03/2018	ATO Dame Trust			2,536.48	8,889.88 DR
21/03/2018	Westpac securities			8,519.95	369.93 DR
29/03/2018	Interest Paid		0.44		370.37 DR
30/04/2018	Interest Paid		0.08		370.45 DR
29/05/2018	Sameem Life Insurance [Withdrawal Mobile 1797310 Tfr Westpac Diy Meem Life Insuranc]		1,500.00		1,870.45 DR
29/05/2018	Meem Life Insurance			1,800.04	70.41 DR
31/05/2018	Interest Paid		0.07		70.48 DR
29/06/2018	Interest Paid		0.01		70.49 DR
			47,340.88	47,270.39	70.49 DR
Dividends Receivable (62000)					
<u>Westpac Banking Corporation (WBC.AX)</u>					
22/12/2017	Take up dividend for WBC not received in 2017		1,015.20		1,015.20 DR
			1,015.20		1,015.20 DR
Establishment Fee (64000)					
<u>Establishment Fee (64000)</u>					
01/07/2017	Opening Balance				800.00 DR
					800.00 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2017	Opening Balance				15,435.40 DR
09/08/2017	Withdrawal Online 1659518 Tfr Earth Black		10,000.00		25,435.40 DR
01/11/2017	Withdrawal Online 1909219 Tfr Classic Plu		8,575.24		34,010.64 DR
			18,575.24		34,010.64 DR
Other Investments (76100)					
<u>Loan Duodecim Trust (DUODECLOAN)</u>					
01/07/2017	Opening Balance				2,490.00 DR
			0.00		2,490.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
Shares in Listed Companies (Australian) (77600)					
<u>Abilene Oil And Gas Limited (ABL.AX)</u>					
01/07/2017	Opening Balance	4,605,290.00			32,237.03 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.005000 (System Price) - 4,605,290.000000 Units on hand			9,210.58	23,026.45 DR
		4,605,290.00		9,210.58	23,026.45 DR
<u>Acrux Limited (ACR.AX)</u>					
01/07/2017	Opening Balance	2,100.00			451.50 DR
28/05/2018	Revaluation - 28/05/2018 @ \$0.165000 (System Price) - 2,100.000000 Units on hand			105.00	346.50 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.145000 (System Price) - 2,100.000000 Units on hand			42.00	304.50 DR
		2,100.00		147.00	304.50 DR
<u>Brambles Limited (BXB.AX)</u>					
01/07/2017	Opening Balance	2,081.00			20,248.13 DR
12/10/2017	4.35C FR@30%; 10.15C CFI; DRP NIL DISC	33.00	301.74		20,549.87 DR
12/04/2018	4.35C FR@30%; 10.15C CFI; DRP NIL DISC	32.00	306.53		20,856.40 DR
28/05/2018	Revaluation - 28/05/2018 @ \$9.130000 (System Price) - 2,146.000000 Units on hand			1,263.42	19,592.98 DR
30/06/2018	Revaluation - 29/06/2018 @ \$8.880000 (System Price) - 2,146.000000 Units on hand			536.50	19,056.48 DR
		2,146.00	608.27	1,799.92	19,056.48 DR
<u>Freedom Oil And Gas Ltd (FDM.AX)</u>					
01/07/2017	Opening Balance	250,000.00			21,250.00 DR
28/05/2018	Revaluation - 28/05/2018 @ \$0.270000 (System Price) - 250,000.000000 Units on hand		46,250.00		67,500.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.290000 (System Price) - 250,000.000000 Units on hand		5,000.00		72,500.00 DR
		250,000.00	51,250.00		72,500.00 DR
<u>Isignthis Ltd (ISX.AX)</u>					
21/03/2018	Westpac securities	50,000.00	8,519.95		8,519.95 DR
28/05/2018	Revaluation - 28/05/2018 @ \$0.175000 (System Price) - 50,000.000000 Units on hand		230.05		8,750.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.180000 (System Price) - 50,000.000000 Units on hand		250.00		9,000.00 DR
		50,000.00	9,000.00		9,000.00 DR
<u>Westpac Banking Corporation (WBC.AX)</u>					
10/08/2017	WBC Payment	1,080.00	34,413.92		34,413.92 DR
28/05/2018	Revaluation - 28/05/2018 @ \$28.270000 (System Price) - 1,080.000000 Units on hand			3,882.32	30,531.60 DR
30/06/2018	Revaluation - 29/06/2018 @ \$29.300000 (System Price) - 1,080.000000 Units on hand		1,112.40		31,644.00 DR
		1,080.00	35,526.32	3,882.32	31,644.00 DR

Units in Listed Unit Trusts (Australian) (78200)

Duodecim Trust (DUODECIM)

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01/07/2017	Opening Balance	10.00			10.00 DR
		10.00			10.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2017	Opening Balance				742.87 CR
30/09/2017	Take up Sept 2017 PAYG Instalment		641.00		101.87 CR
31/12/2017	Take up Dec 2017 PAYG Instalment		641.00		539.13 DR
31/03/2018	Take up Mar 2018 PAYG Instalment		641.00		1,180.13 DR
28/05/2018	Create Entries - Franking Credits Adjustment - 28/05/2018		513.30		1,693.43 DR
28/05/2018	Create Entries - Income Tax Expense - 28/05/2018			3,361.69	1,668.26 CR
30/06/2018	Take up June 2018 PAYG Instalment		641.00		1,027.26 CR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018		590.74		436.52 CR
			3,668.04	3,361.69	436.52 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
01/07/2017	Opening Balance				1,884.00 CR
30/09/2017	Take up Sept 2017 PAYG Instalment			641.00	2,525.00 CR
31/12/2017	Take up Dec 2017 PAYG Instalment			641.00	3,166.00 CR
19/03/2018	ATO Dame Trust		2,536.48		629.52 CR
31/03/2018	Take up Mar 2018 PAYG Instalment			641.00	1,270.52 CR
30/06/2018	Take up June 2018 PAYG Instalment			641.00	1,911.52 CR
			2,536.48	2,564.00	1,911.52 CR
Accountancy Fees Payable (88002)					
<u>Accountancy Fees Payable (88002)</u>					
01/07/2017	Opening Balance				4,260.00 CR
30/06/2018	Accrue 2018 accounting fees			2,130.00	6,390.00 CR
				2,130.00	6,390.00 CR
Total Debits:			357,872.18		
Total Credits:				357,872.18	