

THE KP BROCKHURST SUPERANNAUTION FUND
GENERAL LEDGER FOR THE PERIOD 01/07/2020 TO 30/06/2021
FROM ACCOUNT 200/000 TO 999/999 - ENTRIES: ALL

Printed: Tuesday 8 February, 2022 @ 12:30:13

Date	Ref	Type	Units	Debits	Credits	Balance
				\$	\$	\$
<u>239</u> <u>Dividends Received</u>						
<u>239/002</u> <u>Anz Banking Group</u>						
30/09/2020	51	Bank Statement			1,166.25	(1,166.25)
30/09/2020	300621	Closing Journal - Cash			499.82	(1,666.07)
Narration: Imputed credit adjustment at 30/06/2021						
16/12/2020	52	Bank Statement			1,632.75	(3,298.82)
16/12/2020	300621	Closing Journal - Cash			699.75	(3,998.57)
Narration: Imputed credit adjustment at 30/06/2021						
<u>239/003</u> <u>Westpac Banking Corp</u>						
18/12/2020	52	Bank Statement			718.58	(718.58)
18/12/2020	300621	Closing Journal - Cash			307.96	(1,026.54)
Narration: Imputed credit adjustment at 30/06/2021						
25/06/2021	54	Bank Statement			1,344.44	(2,370.98)
25/06/2021	300621	Closing Journal - Cash			576.19	(2,947.17)
Narration: Imputed credit adjustment at 30/06/2021						
<u>239/004</u> <u>National Australia Bank</u>						
03/07/2020	50	Bank Statement			730.50	(730.50)
03/07/2020	300621	Closing Journal - Cash			313.07	(1,043.57)
Narration: Imputed credit adjustment at 30/06/2021						
10/12/2020	52	Bank Statement			730.50	(1,774.07)
10/12/2020	300621	Closing Journal - Cash			313.07	(2,087.14)
Narration: Imputed credit adjustment at 30/06/2021						
<u>247</u> <u>Increase in Market Value of Investments</u>						
30/06/2021	300621	Closing Journal - Non			17,709.52	(17,709.52)
Narration: Westpac Banking Corp (776/003)						
30/06/2021	300621	Closing Journal - Non			44,364.15	(62,073.67)
Narration: Anz Banking Group (776/002)						
30/06/2021	300621	Closing Journal - Non			19,480.00	(81,553.67)
Narration: National Australia Bank (776/004)						
<u>250</u> <u>Interest Received</u>						
<u>250/001</u> <u>Cash at Bank</u>						
31/08/2020	51	Bank Statement			0.01	(0.01)
30/09/2020	51	Bank Statement			0.02	(0.03)
30/10/2020	51	Bank Statement			0.05	(0.08)
04/11/2020	51	Bank Statement			0.01	(0.09)
<u>250/004</u> <u>Bankwest Gold Term Deposit 095-022142-3</u>						
16/03/2021	53	Bank Statement			0.01	(0.01)
30/06/2021	1	Journal - Cash			585.46	(585.47)
<u>250/006</u> <u>Bankwest Gold Term Deposit 095-023612-5</u>						
30/06/2021	2	Journal - Cash			585.02	(585.02)
<u>301</u> <u>Accountancy Fees</u>						
12/10/2020	51	Bank Statement		1,045.00		1,045.00
<u>303</u> <u>ATO Supervisory Levy</u>						
08/04/2021	53	Bank Statement		259.00		259.00

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307 <u>Auditor's Remuneration</u>						
12/10/2020	51	Bank Statement		935.00		935.00
308 <u>Actuarial Certificate</u>						
12/10/2020	51	Bank Statement		176.00		176.00
315 <u>Bank Charges</u>						
06/10/2020	51	Bank Statement		60.00		60.00
412 <u>Pensions Paid - Preserved - Tax Free</u>						
412/001 <u>Brockhurst, Kim Patrick</u>						
25/06/2021	20211	Journal - Cash		0.05		0.05
Narration: Pension Payment - Tax Free						
413 <u>Pensions Paid - Unrestricted Non Preserved - Tax Free</u>						
413/001 <u>Brockhurst, Kim Patrick</u>						
25/06/2021	20211	Journal - Cash		20,066.99		20,066.99
Narration: Pension Payment - Tax Free						
416 <u>Pensions Paid - Unrestricted Non Preserved - Taxable</u>						
416/001 <u>Brockhurst, Kim Patrick</u>						
25/06/2021	20211	Journal - Cash		2,442.26		2,442.26
Narration: Pension Payment - Taxable						
485 <u>Income Tax Expense</u>						
30/06/2021	300621	Closing Journal - Tax -		679.35		679.35
Narration: Income Tax Expense entry at 30/06/2021						
490 <u>Profit/Loss Allocation Account</u>						
30/06/2021	300621	Closing Journal - Cash			22,509.30	(22,509.30)
Narration: Pensions paid allocation at 30/06/2021						
30/06/2021	300621	Closing Journal - Cash			679.35	(23,188.65)
Narration: Allocation of tax on profit at 30/06/2021						
30/06/2021	300621	Closing Journal - Cash		89,282.13		66,093.48
Narration: Allocation of profit at 30/06/2021						
492 <u>Member Payment Clearing Account</u>						
24/08/2020	51	Bank Statement		5,000.00		5,000.00
16/09/2020	51	Bank Statement		2,000.00		7,000.00
05/11/2020	51	Bank Statement		509.30		7,509.30
21/01/2021	52	Bank Statement		5,000.00		12,509.30
16/02/2021	53	Bank Statement		5,000.00		17,509.30
25/06/2021	20211	Journal - Cash			22,509.30	(5,000.00)
Narration: Pension Payment						
30/06/2021	54	Bank Statement		5,000.00		0.00
500 <u>Profit/(Loss) carried forward</u>						
01/07/2020		Opening Balance				0.00
501 <u>Brockhurst, Kim Patrick (Pension)</u>						

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				\$	\$	\$
<u>501/001</u> <u>Opening Balance - Preserved/Taxable</u>						
01/07/2020		Opening Balance				0.00
01/07/2020	010720	Journal - Cash		0.23		0.23
Narration: Fund ledger balance forward at 01/07/2020						
<u>501/002</u> <u>Opening Balance - Preserved/Tax Free</u>						
01/07/2020		Opening Balance				0.00
<u>501/003</u> <u>Opening Balance - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				(24,832.64)
01/07/2020	010720	Journal - Cash		10,065.00		(14,767.64)
Narration: Fund ledger balance forward at 01/07/2020						
<u>501/004</u> <u>Opening Balance - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				(234,218.07)
01/07/2020	010720	Journal - Cash		82,701.87		(151,516.20)
Narration: Fund ledger balance forward at 01/07/2020						
<u>501/011</u> <u>Employer Contributions - Concessional</u>						
01/07/2020		Opening Balance				0.00
<u>501/013</u> <u>Employer Contributions - Non Preserved</u>						
<u>501/015</u> <u>Member/Personal Contributions - Non Preserved</u>						
<u>501/016</u> <u>Member/Personal Contributions - Preserved</u>						
<u>501/021</u> <u>Transfers In - Preserved/Taxable</u>						
<u>501/023</u> <u>Transfers In - Unrestricted Non Preserved/Taxable</u>						
<u>501/031</u> <u>Share of Profit/(Loss) - Preserved/Taxable</u>						
<u>501/034</u> <u>Share of Profit/(Loss) - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				27,222.08
01/07/2020	010720	Journal - Cash			27,222.08	
Narration: Fund ledger balance forward at 01/07/2020						
30/06/2021	300621	Closing Journal - Cash			32,963.57	(32,963.57)
Narration: Members profit allocation at 30/06/2021						
<u>501/035</u> <u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				3,313.06
01/07/2020	010720	Journal - Cash			3,313.06	
Narration: Fund ledger balance forward at 01/07/2020						
30/06/2021	300621	Closing Journal - Cash			4,011.83	(4,011.83)
Narration: Members profit allocation at 30/06/2021						
<u>501/051</u> <u>Contributions Tax - Preserved</u>						
01/07/2020		Opening Balance				0.00
<u>501/053</u> <u>Income Tax - Preserved/Taxable</u>						
<u>501/055</u> <u>Pensions Paid - Preserved/Taxable</u>						
01/07/2020		Opening Balance				0.23

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Date	Ref	Type	Units	Debits \$	Credits \$	Balance \$
01/07/2020	010720	Journal - Cash			0.23	
Narration: Fund ledger balance forward at 01/07/2020						
<u>501/059 Pensions Paid - Preserved/Tax Free</u>						
25/06/2021	300621	Closing Journal - Cash		0.05		0.05
Narration: Account allocation at year end at 30/06/2021						
<u>501/061 Contributions Tax - Unrestricted Non Preserved</u>						
<u>501/063 Income Tax - Unrestricted Non Preserved/Taxable</u>						
<u>501/065 Pensions Paid - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				6,751.94
01/07/2020	010720	Journal - Cash			6,751.94	
Narration: Fund ledger balance forward at 01/07/2020						
25/06/2021	300621	Closing Journal - Cash		2,442.26		2,442.26
Narration: Account allocation at year end at 30/06/2021						
<u>501/068 Pensions Paid - Unrestricted Non Preserved/Tax Free</u>						
01/07/2020		Opening Balance				55,479.79
01/07/2020	010720	Journal - Cash			55,479.79	
Narration: Fund ledger balance forward at 01/07/2020						
25/06/2021	300621	Closing Journal - Cash		20,066.99		20,066.99
Narration: Account allocation at year end at 30/06/2021						
<u>501/081 Benefits Paid - Preserved/Taxable</u>						
<u>501/082 Benefits Paid - Preserved/Tax Free</u>						
<u>501/083 Benefits Paid - Unrestricted Non Preserved/Taxable</u>						
<u>501/084 Benefits Paid - Unrestricted Non Preserved/Tax Free</u>						
<u>501/161 Internal Transfers In - Preserved/Taxable</u>						
<u>501/162 Internal Transfers In - Preserved/Tax Free</u>						
<u>502 Brockhurst, Kim Patrick (Accumulation)</u>						
<u>502/001 Opening Balance - Preserved/Taxable</u>						
01/07/2020		Opening Balance				(19,472.92)
<u>502/002 Opening Balance - Preserved/Tax Free</u>						
01/07/2020		Opening Balance				(235,471.49)
<u>502/003 Opening Balance - Unrestricted Non Preserved/Taxable</u>						
01/07/2020		Opening Balance				(14,303.30)
01/07/2020	010720	Journal - Cash		34,453.09		20,149.79
Narration: Fund ledger balance forward at 01/07/2020						
<u>502/011 Employer Contributions - Concessional</u>						
01/07/2020		Opening Balance				0.00
<u>502/016 Member/Personal Contributions - Preserved</u>						
01/07/2020		Opening Balance				0.00

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502/019		<u>Other Contributions - Non Taxable</u>				
502/031		<u>Share of Profit/(Loss) - Preserved/Taxable</u>				
502/035		<u>Share of Profit/(Loss) - Unrestricted Non Preserved/Taxable</u>				
01/07/2020		Opening Balance				31,841.59
01/07/2020	010720	Journal - Cash			31,841.59	
		Narration: Fund ledger balance forward at 01/07/2020				
30/06/2021	300621	Closing Journal - Cash			52,306.73	(52,306.73)
		Narration: Members profit allocation at 30/06/2021				
502/051		<u>Contributions Tax - Preserved</u>				
01/07/2020		Opening Balance				0.00
502/053		<u>Income Tax - Preserved/Taxable</u>				
502/063		<u>Income Tax - Unrestricted Non Preserved/Taxable</u>				
01/07/2020		Opening Balance				2,611.50
01/07/2020	010720	Journal - Cash			2,611.50	
		Narration: Fund ledger balance forward at 01/07/2020				
30/06/2021	300621	Closing Journal - Cash		679.35		679.35
		Narration: Members profits tax allocation at 30/06/2021				
502/171		<u>Internal Transfers Out - Preserved/Taxable</u>				
502/172		<u>Internal Transfers Out - Preserved/Tax Free</u>				
604		<u>Cash at Bank</u>				
01/07/2020		Opening Balance				2,616.53
03/07/2020	50	Bank Statement		730.50		3,347.03
20/08/2020	51	Bank Statement		5,000.00		8,347.03
24/08/2020	51	Bank Statement			5,000.00	3,347.03
31/08/2020	51	Bank Statement		0.01		3,347.04
16/09/2020	51	Bank Statement			2,000.00	1,347.04
21/09/2020	51	Bank Statement		5,000.00		6,347.04
30/09/2020	51	Bank Statement		0.02		6,347.06
30/09/2020	51	Bank Statement		1,166.25		7,513.31
06/10/2020	51	Bank Statement			60.00	7,453.31
12/10/2020	51	Bank Statement			1,045.00	6,408.31
12/10/2020	51	Bank Statement			935.00	5,473.31
12/10/2020	51	Bank Statement			176.00	5,297.31
30/10/2020	51	Bank Statement		0.05		5,297.36
04/11/2020	51	Bank Statement		0.01		5,297.37
05/11/2020	51	Bank Statement			509.30	4,788.07
10/12/2020	52	Bank Statement		730.50		5,518.57
16/12/2020	52	Bank Statement		1,632.75		7,151.32
18/12/2020	52	Bank Statement		718.58		7,869.90
21/01/2021	52	Bank Statement			5,000.00	2,869.90
15/02/2021	53	Bank Statement		5,000.00		7,869.90
16/02/2021	53	Bank Statement			5,000.00	2,869.90
16/03/2021	53	Bank Statement		5,000.00		7,869.90
16/03/2021	53	Bank Statement		0.01		7,869.91
08/04/2021	53	Bank Statement		2,634.59		10,504.50
08/04/2021	53	Bank Statement			259.00	10,245.50

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25/06/2021	54	Bank Statement		1,344.44		11,589.94
30/06/2021	54	Bank Statement			5,000.00	6,589.94
724		<u>Fixed Interest Securities (Australian)</u>				
724/001		<u>Bankwest Gold Term Deposit 095-018011-4</u>				
01/07/2020		Opening Balance				0.00
724/002		<u>Bankwest Gold Term Deposit 095-020797-8</u>				
01/07/2020		Opening Balance				0.00
724/003		<u>Bankwest Gold Term Deposit 095-022142-3</u>				
01/07/2020		Opening Balance	1.0000			100,760.81
30/06/2021	1	Journal - Cash			9,414.54	91,346.27

			1.0000			
724/004		<u>Bankwest Gold Term Deposit 095-022956-0</u>				
01/07/2020		Opening Balance				0.00
724/005		<u>Bankwest Gold Term Deposit 095-023612-5</u>				
01/07/2020		Opening Balance	1.0000			121,626.94
30/06/2021	2	Journal - Cash			9,414.98	112,211.96

			1.0000			
776		<u>Shares in Listed Companies (Australian)</u>				
776/001		<u>Gresham Private Equity</u>				
776/002		<u>Anz Banking Group</u>				
01/07/2020		Opening Balance	4,665.0000			86,955.60
30/06/2021	300621	Closing Journal - Non		44,364.15		131,319.75
		Narration: Market valuation adjustment at 30/06/2021				

			4,665.0000			
776/003		<u>Westpac Banking Corp</u>				
01/07/2020		Opening Balance	2,318.0000			42,118.06
30/06/2021	300621	Closing Journal - Non		17,709.52		59,827.58
		Narration: Market valuation adjustment at 30/06/2021				

			2,318.0000			
776/004		<u>National Australia Bank</u>				
01/07/2020		Opening Balance	2,435.0000			44,365.70
30/06/2021	300621	Closing Journal - Non		19,480.00		63,845.70
		Narration: Market valuation adjustment at 30/06/2021				

			2,435.0000			
850		<u>Income Tax Payable</u>				
850/001		<u>Income Tax Payable</u>				
01/07/2020		Opening Balance				(2,611.50)
01/07/2020	010720	Journal - Cash		5,246.09		2,634.59

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Narration: Fund ledger balance forward at 01/07/2020						
08/04/2021	53	Bank Statement			2,634.59	0.00
30/06/2021	300621	Closing Journal - Tax -			679.35	(679.35)
Narration: Income Tax Payable entry at 30/06/2021						
850/002 <u>Imputed Credits</u>						
01/07/2020		Opening Balance				5,246.09
01/07/2020	010720	Journal - Cash			5,246.09	
Narration: Fund ledger balance forward at 01/07/2020						
30/06/2021	300621	Closing Journal - Cash		2,709.86		2,709.86
Narration: Imputed credit adjustment at 30/06/2021						
850/004 <u>Tax Instalments Paid</u>						
850/005 <u>Tax File Number Credits</u>						
880 <u>Sundry Creditors</u>						
01/07/2020		Opening Balance				0.00
998 <u>Data Upload Clearing Account</u>						
20/08/2020	51	Bank Statement			5,000.00	(5,000.00)
21/09/2020	51	Bank Statement			5,000.00	(10,000.00)
15/02/2021	53	Bank Statement			5,000.00	(15,000.00)
16/03/2021	53	Bank Statement			5,000.00	(20,000.00)
30/06/2021	1	Journal - Cash		10,000.00		(10,000.00)
30/06/2021	2	Journal - Cash		10,000.00		
Total Debits:				\$426,331.25		
Total Credits:				\$426,331.25		
Current Year Profit/(Loss):				\$66,772.83		