

THE MIDDLE SUPERANNUATION FUND

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Middle, Clare Elizabeth - Accumulation (MIDCLA00003A)</u>					
01/07/2022				660.00	660.00 CR
02/11/2022				714.00	1,374.00 CR
08/12/2022				119.70	1,493.70 CR
22/12/2022				126.00	1,619.70 CR
22/02/2023				431.55	2,051.25 CR
02/03/2023				173.25	2,224.50 CR
09/06/2023				803.25	3,027.75 CR
				3,027.75	3,027.75 CR
<u>(Contributions) Middle, Garry John - Accumulation (MIDGAR00004A)</u>					
24/11/2022				420.00	420.00 CR
08/12/2022				735.00	1,155.00 CR
18/12/2022				315.00	1,470.00 CR
05/01/2023				315.00	1,785.00 CR
19/01/2023				315.00	2,100.00 CR
04/02/2023				262.50	2,362.50 CR
16/02/2023				315.00	2,677.50 CR
16/03/2023				150.00	2,827.50 CR
25/03/2023				315.00	3,142.50 CR
01/04/2023				262.50	3,405.00 CR
28/04/2023				491.51	3,896.51 CR
13/05/2023				262.50	4,159.01 CR
25/05/2023				294.00	4,453.01 CR
09/06/2023				262.50	4,715.51 CR
				4,715.51	4,715.51 CR
Interest Received (25000)					
<u>Bank Australia #12204823 (Bank Australia #1220)</u>					
31/07/2022				16.12	16.12 CR
31/08/2022				36.24	52.36 CR
30/09/2022				34.74	87.10 CR
31/10/2022				35.22	122.32 CR
30/11/2022				33.87	156.19 CR
31/12/2022				35.18	191.37 CR
31/01/2023				35.45	226.82 CR
28/02/2023				32.25	259.07 CR
31/03/2023				55.62	314.69 CR
30/04/2023				71.88	386.57 CR
31/05/2023				75.15	461.72 CR
30/06/2023				72.97	534.69 CR
				534.69	534.69 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
21/09/2022			2,530.00		2,530.00 DR
			2,530.00		2,530.00 DR
ATO Supervisory Levy (30400)					

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ATO Supervisory Levy (30400)					
15/05/2023			259.00		259.00 DR
			259.00		259.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
21/09/2022			32.95		32.95 DR
			32.95		32.95 DR
General Expenses (35000)					
<u>General Expenses (35000)</u>					
21/09/2022			176.00		176.00 DR
			176.00		176.00 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Middle, Clare Elizabeth - Pension (Account Based Pension 4) (MIDCLA00053P)</u>					
07/11/2022			500.00		500.00 DR
15/12/2022			500.00		1,000.00 DR
16/03/2023			500.00		1,500.00 DR
10/05/2023			1,000.00		2,500.00 DR
			2,500.00		2,500.00 DR
<u>(Pensions Paid) Middle, Garry John - Pension (Pension) (MIDGAR00001P)</u>					
11/11/2022			1,000.00		1,000.00 DR
21/03/2023			500.00		1,500.00 DR
			1,500.00		1,500.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023		444.90		444.90 DR
			444.90		444.90 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2022	System Member Journals		561.00		561.00 DR
02/11/2022	System Member Journals		606.90		1,167.90 DR
07/11/2022	System Member Journals			500.00	667.90 DR
11/11/2022	System Member Journals			1,000.00	332.10 CR
24/11/2022	System Member Journals		420.00		87.90 DR
08/12/2022	System Member Journals		735.00		822.90 DR
08/12/2022	System Member Journals		101.74		924.64 DR
15/12/2022	System Member Journals			500.00	424.64 DR
18/12/2022	System Member Journals		315.00		739.64 DR
22/12/2022	System Member Journals		107.10		846.74 DR
05/01/2023	System Member Journals		315.00		1,161.74 DR
19/01/2023	System Member Journals		315.00		1,476.74 DR
04/02/2023	System Member Journals		262.50		1,739.24 DR
16/02/2023	System Member Journals		315.00		2,054.24 DR
22/02/2023	System Member Journals		366.82		2,421.06 DR
02/03/2023	System Member Journals		147.26		2,568.32 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
16/03/2023	System Member Journals		150.00		2,718.32 DR
16/03/2023	System Member Journals			500.00	2,218.32 DR
21/03/2023	System Member Journals			500.00	1,718.32 DR
25/03/2023	System Member Journals		315.00		2,033.32 DR
01/04/2023	System Member Journals		262.50		2,295.82 DR
28/04/2023	System Member Journals		417.78		2,713.60 DR
10/05/2023	System Member Journals			1,000.00	1,713.60 DR
13/05/2023	System Member Journals		262.50		1,976.10 DR
25/05/2023	System Member Journals		294.00		2,270.10 DR
09/06/2023	System Member Journals		682.76		2,952.86 DR
09/06/2023	System Member Journals		262.50		3,215.36 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			64.78	3,150.58 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			1,944.00	1,206.58 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			295.34	911.24 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			4.94	906.30 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			33.25	873.05 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			120.95	752.10 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		74.58		826.68 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023		8.42		835.10 DR
			7,298.36	6,463.26	835.10 DR

Opening Balance (50010)

(Opening Balance) Middle, Clare Elizabeth - Pension (Pension) (MIDCLA00001P)

01/07/2022	Opening Balance				193.38 CR
01/07/2022	Close Period Journal		4.91		188.47 CR
			4.91		188.47 CR

(Opening Balance) Middle, Clare Elizabeth - Accumulation (MIDCLA00003A)

01/07/2022	Opening Balance				5,901.63 CR
01/07/2022	Close Period Journal		5,901.63		0.00 DR
			5,901.63		0.00 DR

(Opening Balance) Middle, Clare Elizabeth - Pension (Account Based Pension 4) (MIDCLA00053P)

01/07/2022	Close Period Journal			5,574.53	5,574.53 CR
				5,574.53	5,574.53 CR

(Opening Balance) Middle, Garry John - Pension (Pension) (MIDGAR00001P)

01/07/2022	Opening Balance				3,372.21 CR
01/07/2022	Close Period Journal		88.55		3,283.66 CR
			88.55		3,283.66 CR

(Opening Balance) Middle, Garry John - Pension (Pension) (MIDGAR00003P)

01/07/2022	Opening Balance				96,062.61 CR
01/07/2022	Close Period Journal		20,647.97		75,414.64 CR
			20,647.97		75,414.64 CR

(Opening Balance) Middle, Garry John - Accumulation (MIDGAR00004A)

01/07/2022	Opening Balance				435.38 CR
01/07/2022	Close Period Journal			9,325.08	9,760.46 CR

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As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
				9,325.08	9,760.46 CR
Contributions (52420)					
<u>(Contributions) Middle, Clare Elizabeth - Accumulation (MIDCLA00003A)</u>					
01/07/2022	Opening Balance				1,000.00 CR
01/07/2022	Close Period Journal		1,000.00		0.00 DR
01/07/2022	System Member Journals			660.00	660.00 CR
02/11/2022	System Member Journals			714.00	1,374.00 CR
08/12/2022	System Member Journals			119.70	1,493.70 CR
22/12/2022	System Member Journals			126.00	1,619.70 CR
22/02/2023	System Member Journals			431.55	2,051.25 CR
02/03/2023	System Member Journals			173.25	2,224.50 CR
09/06/2023	System Member Journals			803.25	3,027.75 CR
			1,000.00	3,027.75	3,027.75 CR
<u>(Contributions) Middle, Garry John - Accumulation (MIDGAR00004A)</u>					
01/07/2022	Opening Balance				11,036.68 CR
01/07/2022	Close Period Journal		11,036.68		0.00 DR
24/11/2022	System Member Journals			420.00	420.00 CR
08/12/2022	System Member Journals			735.00	1,155.00 CR
18/12/2022	System Member Journals			315.00	1,470.00 CR
05/01/2023	System Member Journals			315.00	1,785.00 CR
19/01/2023	System Member Journals			315.00	2,100.00 CR
04/02/2023	System Member Journals			262.50	2,362.50 CR
16/02/2023	System Member Journals			315.00	2,677.50 CR
16/03/2023	System Member Journals			150.00	2,827.50 CR
25/03/2023	System Member Journals			315.00	3,142.50 CR
01/04/2023	System Member Journals			262.50	3,405.00 CR
28/04/2023	System Member Journals			491.51	3,896.51 CR
13/05/2023	System Member Journals			262.50	4,159.01 CR
25/05/2023	System Member Journals			294.00	4,453.01 CR
09/06/2023	System Member Journals			262.50	4,715.51 CR
			11,036.68	4,715.51	4,715.51 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Middle, Clare Elizabeth - Pension (Pension) (MIDCLA00001P)</u>					
01/07/2022	Opening Balance				4.91 DR
01/07/2022	Close Period Journal			4.91	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		4.94		4.94 DR
			4.94	4.91	4.94 DR
<u>(Share of Profit/(Loss)) Middle, Clare Elizabeth - Accumulation (MIDCLA00003A)</u>					
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		33.25		33.25 DR
			33.25		33.25 DR
<u>(Share of Profit/(Loss)) Middle, Clare Elizabeth - Pension (Account Based Pension 4) (MIDCLA00053P)</u>					
01/07/2022	Opening Balance				177.10 DR
01/07/2022	Close Period Journal			177.10	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		120.95		120.95 DR
			120.95	177.10	120.95 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Middle, Garry John - Pension (Pension) (MIDGAR00001P)</u>					
01/07/2022	Opening Balance				88.55 DR
01/07/2022	Close Period Journal			88.55	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		64.78		64.78 DR
			64.78	88.55	64.78 DR
<u>(Share of Profit/(Loss)) Middle, Garry John - Pension (Pension) (MIDGAR00003P)</u>					
01/07/2022	Opening Balance				2,447.97 DR
01/07/2022	Close Period Journal			2,447.97	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		1,944.00		1,944.00 DR
			1,944.00	2,447.97	1,944.00 DR
<u>(Share of Profit/(Loss)) Middle, Garry John - Accumulation (MIDGAR00004A)</u>					
01/07/2022	Opening Balance				165.85 DR
01/07/2022	Close Period Journal			165.85	0.00 DR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		295.34		295.34 DR
			295.34	165.85	295.34 DR
Income Tax (53330)					
<u>(Income Tax) Middle, Clare Elizabeth - Accumulation (MIDCLA00003A)</u>					
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			8.42	8.42 CR
				8.42	8.42 CR
<u>(Income Tax) Middle, Garry John - Accumulation (MIDGAR00004A)</u>					
01/07/2022	Opening Balance				48.73 CR
01/07/2022	Close Period Journal		48.73		0.00 DR
30/06/2023	Create Entries - Income Tax Expense Allocation - 30/06/2023			74.58	74.58 CR
			48.73	74.58	74.58 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Middle, Clare Elizabeth - Accumulation (MIDCLA00003A)</u>					
01/07/2022	Opening Balance				150.00 DR
01/07/2022	Close Period Journal			150.00	0.00 DR
01/07/2022	System Member Journals		99.00		99.00 DR
02/11/2022	System Member Journals		107.10		206.10 DR
08/12/2022	System Member Journals		17.96		224.06 DR
22/12/2022	System Member Journals		18.90		242.96 DR
22/02/2023	System Member Journals		64.73		307.69 DR
02/03/2023	System Member Journals		25.99		333.68 DR
09/06/2023	System Member Journals		120.49		454.17 DR
			454.17	150.00	454.17 DR
<u>(Contributions Tax) Middle, Garry John - Accumulation (MIDGAR00004A)</u>					
01/07/2022	Opening Balance				1,594.48 DR
01/07/2022	Close Period Journal			1,594.48	0.00 DR
28/04/2023	System Member Journals		73.73		73.73 DR
			73.73	1,594.48	73.73 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Middle, Clare Elizabeth - Pension (Account Based Pension 4) (MIDCLA00053P)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance				1,000.00 DR
01/07/2022	Close Period Journal			1,000.00	0.00 DR
07/11/2022	System Member Journals		500.00		500.00 DR
15/12/2022	System Member Journals		500.00		1,000.00 DR
16/03/2023	System Member Journals		500.00		1,500.00 DR
10/05/2023	System Member Journals		1,000.00		2,500.00 DR
			2,500.00	1,000.00	2,500.00 DR
<u>(Pensions Paid) Middle, Garry John - Pension (Pension) (MIDGAR00001P)</u>					
11/11/2022	System Member Journals		1,000.00		1,000.00 DR
21/03/2023	System Member Journals		500.00		1,500.00 DR
			1,500.00		1,500.00 DR
<u>(Pensions Paid) Middle, Garry John - Pension (Pension) (MIDGAR00003P)</u>					
01/07/2022	Opening Balance				18,200.00 DR
01/07/2022	Close Period Journal			18,200.00	0.00 DR
				18,200.00	0.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Middle, Clare Elizabeth - Pension (Account Based Pension 4) (MIDCLA00053P)</u>					
01/07/2022	Opening Balance				6,751.63 CR
01/07/2022	Close Period Journal		6,751.63		0.00 DR
			6,751.63		0.00 DR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Middle, Clare Elizabeth - Accumulation (MIDCLA00003A)</u>					
01/07/2022	Opening Balance				6,751.63 DR
01/07/2022	Close Period Journal			6,751.63	0.00 DR
				6,751.63	0.00 DR
Bank Accounts (60400)					
<u>Bank Australia #12204823 (Bank Australia #1220)</u>					
01/07/2022	Opening Balance				94,295.56 DR
01/07/2022			660.00		94,955.56 DR
20/07/2022				156.00	94,799.56 DR
31/07/2022			16.12		94,815.68 DR
31/08/2022			36.24		94,851.92 DR
21/09/2022				2,738.95	92,112.97 DR
30/09/2022			34.74		92,147.71 DR
31/10/2022			35.22		92,182.93 DR
02/11/2022				352.00	91,830.93 DR
02/11/2022			714.00		92,544.93 DR
07/11/2022				500.00	92,044.93 DR
11/11/2022				1,000.00	91,044.93 DR
24/11/2022			420.00		91,464.93 DR
30/11/2022			33.87		91,498.80 DR
08/12/2022			735.00		92,233.80 DR
08/12/2022			119.70		92,353.50 DR
15/12/2022				500.00	91,853.50 DR
18/12/2022			315.00		92,168.50 DR
22/12/2022			126.00		92,294.50 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
31/12/2022			35.18		92,329.68 DR
05/01/2023			315.00		92,644.68 DR
19/01/2023			315.00		92,959.68 DR
31/01/2023			35.45		92,995.13 DR
04/02/2023			262.50		93,257.63 DR
16/02/2023			315.00		93,572.63 DR
22/02/2023			431.55		94,004.18 DR
24/02/2023				352.00	93,652.18 DR
28/02/2023			32.25		93,684.43 DR
02/03/2023			173.25		93,857.68 DR
16/03/2023			150.00		94,007.68 DR
16/03/2023				500.00	93,507.68 DR
21/03/2023				500.00	93,007.68 DR
25/03/2023			315.00		93,322.68 DR
31/03/2023			55.62		93,378.30 DR
01/04/2023			262.50		93,640.80 DR
28/04/2023			491.51		94,132.31 DR
30/04/2023			71.88		94,204.19 DR
10/05/2023				1,000.00	93,204.19 DR
13/05/2023			262.50		93,466.69 DR
15/05/2023				572.75	92,893.94 DR
18/05/2023				591.00	92,302.94 DR
25/05/2023			294.00		92,596.94 DR
31/05/2023			75.15		92,672.09 DR
09/06/2023			803.25		93,475.34 DR
09/06/2023			262.50		93,737.84 DR
30/06/2023			72.97		93,810.81 DR
			8,277.95	8,762.70	93,810.81 DR

Formation Expenses (64000)

Formation Expenses (64000)

01/07/2022	Opening Balance				395.95 DR
					395.95 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2022	Opening Balance				313.75 CR
02/11/2022			352.00		38.25 DR
24/02/2023			352.00		390.25 DR
15/05/2023			313.75		704.00 DR
18/05/2023			591.00		1,295.00 DR
30/06/2023			432.00		1,727.00 DR
30/06/2023	Create Entries - Income Tax Expense - 30/06/2023			444.90	1,282.10 DR
			2,040.75	444.90	1,282.10 DR

Instalment Payable (88000)

Instalment Payable (88000)

01/07/2022	Opening Balance				156.00 CR
20/07/2022			156.00		0.00 DR

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30/06/2023				432.00	432.00 CR
			156.00	432.00	432.00 CR

Total Debits: 77,687.17

Total Credits: 77,687.17