

John Roberts Superannuation Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
18/11/2019	Quicksuper			24.70	24.70 CR
				24.70	24.70 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
12/02/2020	S KFEOA 200000 (KFEA.AX)			2,490.00	2,490.00 CR
12/02/2020	Unrealised Gain writeback as at 12/02/2020 (KFEA.AX)			1,800.00	4,290.00 CR
11/03/2020	S KFEOA 71000 (KFEA.AX)			387.60	4,677.60 CR
11/03/2020	Unrealised Gain writeback as at 11/03/2020 (KFEA.AX)			639.00	5,316.60 CR
12/03/2020	S KFEOA 191112 (KFEA.AX)			955.56	6,272.16 CR
12/03/2020	Unrealised Gain writeback as at 12/03/2020 (KFEA.AX)			1,720.01	7,992.17 CR
16/03/2020	S KFEOA 108297 (KFEA.AX)		110.00		7,882.17 CR
16/03/2020	Unrealised Gain writeback as at 16/03/2020 (KFEA.AX)			974.67	8,856.84 CR
25/03/2020	S KFEOA 291703 (KFEA.AX)		401.70		8,455.14 CR
25/03/2020	Unrealised Gain writeback as at 25/03/2020 (KFEA.AX)			2,625.33	11,080.47 CR
09/06/2020	S KFE 60557 (KFE.AX)		4,664.09		6,416.38 CR
09/06/2020	Unrealised Gain writeback as at 09/06/2020 (KFE.AX)		2,572.54		3,843.84 CR
30/06/2020	bring in disposal 9 june, via bank post 30 june 2020 (KFE.AX)			3,707.13	7,550.97 CR
30/06/2020	Unrealised Gain writeback as at 30/06/2020 (KFE.AX)		10,620.32		3,069.35 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.500000 (System Price) - 64,272.000000 Units on hand (ABR.AX)			19,107.04	16,037.69 CR
30/06/2020	Revaluation - 30/06/2020 @ \$0.038000 (System Price) - 4,000,000.000000 Units on hand (KFE.AX)		113,475.20		97,437.51 DR
30/06/2020	Revaluation - 15/07/2019 @ \$0.008000 (System Price) - 1,380,000.000000 Units on hand (HGM.AX)			1,380.00	96,057.51 DR
			131,843.85	35,786.34	96,057.51 DR
Interest Received (25000)					
<u>Cash at Bank (MBL122864754)</u>					
31/03/2020	Interest			0.31	0.31 CR
30/04/2020	Interest			0.22	0.53 CR
30/06/2020	Interest			0.05	0.58 CR
				0.58	0.58 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
15/06/2020	CHQ 22		1,254.00		1,254.00 DR
			1,254.00		1,254.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					

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12/06/2020	ATO		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
15/06/2020	CHQ 22		396.00		396.00 DR
			396.00		396.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - PDIT Entry - 30/06/2020			9,770.27	9,770.27 CR
				9,770.27	9,770.27 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
18/11/2019	System Member Journals		20.99		20.99 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			97,965.93	97,944.94 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		9,773.98		88,170.96 CR
			9,794.97	97,965.93	88,170.96 CR
Opening Balance (50010)					
<u>(Opening Balance) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
01/07/2019	Opening Balance				706,984.32 CR
01/07/2019	Close Period Journal		414,980.45		292,003.87 CR
			414,980.45		292,003.87 CR
Contributions (52420)					
<u>(Contributions) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
18/11/2019	System Member Journals			24.70	24.70 CR
				24.70	24.70 CR
Transfers In (52850)					
<u>(Transfers In) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
01/07/2019	Opening Balance				8,200.00 CR
01/07/2019	Close Period Journal		8,200.00		0.00 DR
			8,200.00		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
01/07/2019	Opening Balance				470,700.82 DR
01/07/2019	Close Period Journal			470,700.82	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		97,965.93		97,965.93 DR
			97,965.93	470,700.82	97,965.93 DR
Income Tax (53330)					
<u>(Income Tax) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
01/07/2019	Opening Balance				47,520.37 CR
01/07/2019	Close Period Journal		47,520.37		0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			9,773.98	9,773.98 CR
			47,520.37	9,773.98	9,773.98 CR

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Contributions Tax (53800)					
<u>(Contributions Tax) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
18/11/2019	System Member Journals		3.71		3.71 DR
			3.71		3.71 DR
Bank Accounts (60400)					
<u>Cash at Bank (MBL122864754)</u>					
01/07/2019	Opening Balance				217.66 DR
18/11/2019	Quicksuper		24.70		242.36 DR
12/02/2020	S KFEOA 200000		4,490.00		4,732.36 DR
25/02/2020	B ABR 10000			4,000.00	732.36 DR
11/03/2020	S KFEOA 71000		1,097.60		1,829.96 DR
12/03/2020	S KFEOA 191112		2,866.68		4,696.64 DR
16/03/2020	S KFEOA 108297		972.97		5,669.61 DR
25/03/2020	S KFEOA 291703		2,515.33		8,184.94 DR
31/03/2020	Interest		0.31		8,185.25 DR
06/04/2020	B ABR 6272			1,238.96	6,946.29 DR
09/04/2020	B ABR 28000			6,720.00	226.29 DR
30/04/2020	Interest		0.22		226.51 DR
09/06/2020	S KFE 60557		3,462.86		3,689.37 DR
12/06/2020	ATO			259.00	3,430.37 DR
15/06/2020	CHQ 22			1,650.00	1,780.37 DR
24/06/2020	B ABR 20000			1,070.00	710.37 DR
30/06/2020	Interest		0.05		710.42 DR
			15,430.72	14,937.96	710.42 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
30/06/2020	bring in disposal 9 june, via bank post 30 june 2020		10,030.00		10,030.00 DR
			10,030.00		10,030.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>American Pacific Borates Limited (ABR.AX)</u>					
25/02/2020	B ABR 10000	10,000.00	4,000.00		4,000.00 DR
06/04/2020	B ABR 6272	6,272.00	1,238.96		5,238.96 DR
09/04/2020	B ABR 28000	28,000.00	6,720.00		11,958.96 DR
24/06/2020	B ABR 20000	20,000.00	1,070.00		13,028.96 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.500000 (System Price) - 64,272.000000 Units on hand		19,107.04		32,136.00 DR
		64,272.00	32,136.00		32,136.00 DR
<u>High Grade Metals Limited (HGM.AX)</u>					
01/07/2019	Opening Balance	1,380,000.00			9,660.00 DR
30/06/2020	Revaluation - 15/07/2019 @ \$0.008000 (System Price) - 1,380,000.000000 Units on hand		1,380.00		11,040.00 DR
		1,380,000.00	1,380.00		11,040.00 DR
<u>Kogi Iron Limited (KFE.AX)</u>					
01/07/2019	Opening Balance	4,310,557.00			293,117.88 DR
09/06/2020	S KFE 60557	(60,557.00)		8,126.95	284,990.93 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
09/06/2020	Unrealised Gain writeback as at 09/06/2020			2,572.54	282,418.39 DR
30/06/2020	bring in disposal 9 june, via bank post 30 june 2020	(250,000.00)		6,322.87	276,095.52 DR
30/06/2020	Unrealised Gain writeback as at 30/06/2020			10,620.32	265,475.20 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.038000 (System Price) - 4,000,000.000000 Units on hand			113,475.20	152,000.00 DR
		4,000,000.00		141,117.88	152,000.00 DR
<u>Kogi Iron Limited - Options (KFEO.AX)</u>					
01/07/2019	Opening Balance	862,112.00			862.11 DR
12/02/2020	S KFEOA 200000	(200,000.00)		2,000.00	1,137.89 CR
12/02/2020	Unrealised Gain writeback as at 12/02/2020		1,800.00		662.11 DR
11/03/2020	S KFEOA 71000	(71,000.00)		710.00	47.89 CR
11/03/2020	Unrealised Gain writeback as at 11/03/2020		639.00		591.11 DR
12/03/2020	S KFEOA 191112	(191,112.00)		1,911.12	1,320.01 CR
12/03/2020	Unrealised Gain writeback as at 12/03/2020		1,720.01		400.00 DR
16/03/2020	S KFEOA 108297	(108,297.00)		1,082.97	682.97 CR
16/03/2020	Unrealised Gain writeback as at 16/03/2020		974.67		291.70 DR
25/03/2020	S KFEOA 291703	(291,703.00)		2,917.03	2,625.33 CR
25/03/2020	Unrealised Gain writeback as at 25/03/2020		2,625.33		0.00 DR
		0.00	7,759.01	8,621.12	0.00 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
12/06/2020	ATO				0.00 DR
			0.00		0.00 DR
<u>Deferred Tax Liability/Asset (89000)</u>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2019	Opening Balance				11,853.78 CR
30/06/2020	Create Entries - PDIT Entry - 30/06/2020		9,770.27		2,083.51 CR
			9,770.27		2,083.51 CR
Total Debits:		788,724.28			
Total Credits:		788,724.28			