

John Roberts Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
28/07/2021	Sell KFE 2000000 (KFE.AX)		6,531.84		6,531.84 DR
28/07/2021	Unrealised Gain writeback as at 28/07/2021 (KFE.AX)			4,245.86	2,285.98 DR
30/09/2021	Revaluation - 30/09/2021 @ \$1.480000 (System Price) - 147,172.000000 Units on hand (ABR.AX)			45,406.66	43,120.68 CR
30/09/2021	Revaluation - 30/09/2021 @ \$0.000000 - 0.000000 Units on hand (KFE.AX)		0.02		43,120.66 CR
30/09/2021	Revaluation - 30/09/2021 @ \$0.000000 - 0.000000 Units on hand (HGM.AX)			8,769.27	51,889.93 CR
31/12/2021	Revaluation - 31/12/2021 @ \$2.490000 (System Price) - 147,172.000000 Units on hand (ABR.AX)			148,643.72	200,533.65 CR
31/12/2021	Revaluation - 31/12/2021 @ \$0.067000 (System Price) - 368,000.000000 Units on hand (JGH.AX)			1,166.73	201,700.38 CR
09/03/2022	Unrealised Gain writeback as at 09/03/2022 (ABR.AX)		125,321.15		76,379.23 CR
16/06/2022	Sell 5EA 47180 (5EA.AX)			103,654.20	180,033.43 CR
30/06/2022	Revaluation - 30/06/2022 @ \$1.835000 (System Price) - 100,000.000000 Units on hand (5EA.AX)			120,656.26	300,689.69 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.050000 (System Price) - 743,379.000000 Units on hand (JGH.AX)		3,361.03		297,328.66 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand (ABR.AX)		148,643.72		148,684.94 CR
30/06/2022	Revaluation - 30/06/2022 @ \$0.050000 (System Price) - 743,379.000000 Units on hand (JGH.AX)		1,166.73		147,518.21 CR
			285,024.49	432,542.70	147,518.21 CR
Interest Received (25000)					
<u>Cash at Bank (MBL122864754)</u>					
30/06/2022	Interest			9.91	9.91 CR
				9.91	9.91 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
21/06/2022	Accounting & Audit		1,265.00		1,265.00 DR
			1,265.00		1,265.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
21/06/2022	ATO		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
21/06/2022	Accounting & Audit		440.00		440.00 DR
			440.00		440.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
31/12/2021	Create Entries - PDIT Entry - 31/12/2021		20,823.22		20,823.22 DR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022			11,815.63	9,007.59 DR
30/06/2022	Create Entries - Income Tax Expense -		9,281.10		18,288.69 DR

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As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
	30/06/2022				
			30,104.32	11,815.63	18,288.69 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
30/09/2021	Profit/Loss Allocation - 30/09/2021		51,889.93		51,889.93 DR
31/12/2021	Create Entries - Profit/Loss Allocation - 31/12/2021		149,810.45		201,700.38 DR
31/12/2021	Create Entries - Income Tax Expense Allocation - 31/12/2021			20,823.22	180,877.16 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			56,136.26	124,740.90 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		2,534.53		127,275.43 DR
			204,234.91	76,959.48	127,275.43 DR
Opening Balance (50010)					
<u>(Opening Balance) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
01/07/2021	Opening Balance				203,832.91 CR
01/07/2021	Close Period Journal		13,895.73		189,937.18 CR
01/01/2022					189,937.18 CR
			13,895.73		189,937.18 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
01/07/2021	Opening Balance				16,435.66 DR
01/07/2021	Close Period Journal			16,435.66	0.00 DR
30/09/2021	Profit/Loss Allocation - 30/09/2021			51,889.93	51,889.93 CR
31/12/2021	Create Entries - Profit/Loss Allocation - 31/12/2021			149,810.45	201,700.38 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		56,136.26		145,564.12 CR
			56,136.26	218,136.04	145,564.12 CR
Income Tax (53330)					
<u>(Income Tax) Roberts, John Peter - Accumulation (ROBJOH00001A)</u>					
01/07/2021	Opening Balance				2,539.93 CR
01/07/2021	Close Period Journal		2,539.93		0.00 DR
31/12/2021	Create Entries - Income Tax Expense Allocation - 31/12/2021		20,823.22		20,823.22 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			2,534.53	18,288.69 DR
			23,363.15	2,534.53	18,288.69 DR
Bank Accounts (60400)					
<u>Cash at Bank (MBL122864754)</u>					
01/07/2021	Opening Balance				530.68 DR
30/07/2021	B ABR 18900			463.82	66.86 DR
20/06/2022	Transfer		133,303.87		133,370.73 DR
21/06/2022	ATO			259.00	133,111.73 DR
21/06/2022	Accounting & Audit			1,705.00	131,406.73 DR
30/06/2022	Interest		9.91		131,416.64 DR
			133,313.78	2,427.82	131,416.64 DR
<u>Ord Minnett Cash Account (OrdMinnett)</u>					
28/07/2021	Sell KFE 200000		25,714.00		25,714.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
28/07/2021	Buy ABR 18900			26,177.82	463.82 CR
30/07/2021	Transfer		463.82		0.00 DR
16/06/2022	Sell 5EA 47180		133,303.87		133,303.87 DR
20/06/2022	Transfer			133,303.87	0.00 DR
30/06/2022	Buy JGH 375379			17,040.71	17,040.71 CR
30/06/2022	Shares not cleared 30 June 2022		17,040.71		0.00 DR
			176,522.40	176,522.40	0.00 DR

Shares in Listed Companies (Australian) (77600)

5e Advanced Materials Inc. (5EA.AX)

09/03/2022	ABR.AX merger / takeover as at 09/03/2022	147,180.00	92,493.41		92,493.41 DR
16/06/2022	Sell 5EA 47180	(47,180.00)		29,649.67	62,843.74 DR
30/06/2022	Revaluation - 30/06/2022 @ \$1.835000 (System Price) - 100,000.000000 Units on hand		120,656.26		183,500.00 DR
		100,000.00	213,149.67	29,649.67	183,500.00 DR

American Pacific Borates Limited (ABR.AX)

01/07/2021	Opening Balance	128,272.00			146,230.08 DR
28/07/2021	Buy ABR 18900	18,900.00	26,177.82		172,407.90 DR
30/09/2021	Revaluation - 30/09/2021 @ \$1.480000 (System Price) - 147,172.000000 Units on hand		45,406.66		217,814.56 DR
31/12/2021	Revaluation - 31/12/2021 @ \$2.490000 (System Price) - 147,172.000000 Units on hand		148,643.72		366,458.28 DR
09/03/2022	ABR.AX merger / takeover as at 09/03/2022	(147,172.00)		92,493.41	273,964.87 DR
09/03/2022	Unrealised Gain writeback as at 09/03/2022			125,321.15	148,643.72 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 - 0.000000 Units on hand			148,643.72	0.00 DR
		0.00	220,228.20	366,458.28	0.00 DR

High Grade Metals Limited (HGM.AX)

01/07/2021	Opening Balance	1,840,000.00			14,720.00 DR
05/07/2021	1 for 5 share consolidation of HGM.AX	(1,472,000.00)			14,720.00 DR
30/09/2021	HGM.AX to JGH.AX	(368,000.00)			14,720.00 DR
30/09/2021	HGM.AX to JGH.AX	0.00		23,489.27	8,769.27 CR
30/09/2021	Revaluation - 30/09/2021 @ \$0.000000 - 0.000000 Units on hand		8,769.27		0.00 DR
		0.00	8,769.27	23,489.27	0.00 DR

Jade Gas Holdings Limited (JGH.AX)

30/09/2021	HGM.AX to JGH.AX	368,000.00	23,489.27		23,489.27 DR
31/12/2021	Revaluation - 31/12/2021 @ \$0.067000 (System Price) - 368,000.000000 Units on hand		1,166.73		24,656.00 DR
30/06/2022	Buy JGH 375379	375,379.00	17,040.71		41,696.71 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.050000 (System Price) - 743,379.000000 Units on hand			3,361.03	38,335.68 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.050000 (System Price) - 743,379.000000 Units on hand			1,166.73	37,168.95 DR
		743,379.00	41,696.71	4,527.76	37,168.95 DR

Kogi Iron Limited (KFE.AX)

01/07/2021	Opening Balance	2,000,000.00			28,000.00 DR
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28/07/2021	Sell KFE 2000000	(2,000,000.00)		32,245.84	4,245.84 CR
28/07/2021	Unrealised Gain writeback as at 28/07/2021		4,245.86		0.02 DR
30/09/2021	Revaluation - 30/09/2021 @ \$0.000000 - 0.000000 Units on hand			0.02	0.00 DR
		0.00	4,245.86	32,245.86	0.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
21/06/2022	ATO				0.00 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			9,281.10	9,281.10 CR
			0.00	9,281.10	9,281.10 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
30/06/2022	Shares not cleared 30 June 2022			17,040.71	17,040.71 CR
				17,040.71	17,040.71 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2021	Opening Balance				456.42 DR
31/12/2021	Create Entries - PDIT Entry - 31/12/2021			20,823.22	20,366.80 CR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022		11,815.63		8,551.17 CR
			11,815.63	20,823.22	8,551.17 CR
Bank Transfer Clearing Account (89991)					
<u>Bank Transfer Clearing Account (89991)</u>					
30/07/2021	Transfer			463.82	463.82 CR
30/07/2021	B ABR 18900		463.82		0.00 DR
20/06/2022	Transfer			133,303.87	133,303.87 CR
20/06/2022	Transfer		133,303.87		0.00 DR
			133,767.69	133,767.69	0.00 DR
Member Data Clearing Account (94920)					
<u>Member Data Clearing Account (94920)</u>					
01/01/2022					0.00 DR
			0.00		0.00 DR

Total Debits: 1,558,232.07

Total Credits: 1,558,232.07