

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
24/09/2021	PC200921-164059028 SuperChoice P-L			18,000.00	18,000.00 CR
08/10/2021	ATO003000015690234 ATO			77.98	18,077.98 CR
05/11/2021	Dean Super NETBANK TFR			1,750.00	19,827.98 CR
15/12/2021	dean super CommBank app TFR			1,250.00	21,077.98 CR
05/01/2022	Dean Super NETBANK TFR			750.00	21,827.98 CR
27/04/2022	Super payment Dean NETBANK TFR			3,250.00	25,077.98 CR
10/05/2022	Super Dean NETBANK TFR			1,250.00	26,327.98 CR
12/05/2022	Super Dean NETBANK TFR			5,249.99	31,577.97 CR
09/06/2022	Dean Super NETBANK TFR			750.00	32,327.97 CR
30/06/2022	Dean Super NETBANK TFR			1,000.00	33,327.97 CR
30/06/2022	Allocate ATO banking error to non concessional members contribution			63.99	33,391.96 CR
				33,391.96	33,391.96 CR
<u>(Contributions) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
16/07/2021	QUICKSPR3006942348 QUICKSUPER			644.28	644.28 CR
17/08/2021	QUICKSPR3027499080 QUICKSUPER			642.87	1,287.15 CR
16/09/2021	QUICKSPR3047129436 QUICKSUPER			982.01	2,269.16 CR
24/09/2021	PC200921-164059039 SuperChoice P-L			15,082.88	17,352.04 CR
18/10/2021	QUICKSPR3066659692 QUICKSUPER			620.03	17,972.07 CR
05/11/2021	Melissa Super NETBANK TFR			20.72	17,992.79 CR
16/11/2021	QUICKSPR3086177128 QUICKSUPER			555.47	18,548.26 CR
17/12/2021	QUICKSPR3107607720 QUICKSUPER			580.41	19,128.67 CR
05/01/2022	Melissa Super NETBANK TFR			51.80	19,180.47 CR
18/01/2022	QUICKSPR3126232132 QUICKSUPER			572.66	19,753.13 CR
16/02/2022	QUICKSPR3146388595 QUICKSUPER			1,173.28	20,926.41 CR
19/04/2022	PC110422-182114278 SuperChoice P-L			341.70	21,268.11 CR
19/04/2022	PC110422-182114246 SuperChoice P-L			277.95	21,546.06 CR
19/04/2022	PC110422-182114293 SuperChoice P-L			204.00	21,750.06 CR
09/05/2022	PC030522-134203500 SuperChoice P-L			288.15	22,038.21 CR
09/05/2022	PC030522-134203415 SuperChoice P-L			262.65	22,300.86 CR
20/05/2022	PC160522-110054782 SuperChoice P-L			216.75	22,517.61 CR
20/06/2022	PC140622-108721247 SuperChoice P-L			300.90	22,818.51 CR
20/06/2022	PC140622-108721240 SuperChoice P-L			300.90	23,119.41 CR
				23,119.41	23,119.41 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Total Revaluation - 30/06/2020 @ \$2,718.940000 (Net Asset Value) - 1.000000 Units on hand (THED0004_SOLARPANELS)			244.71	244.71 CR
30/06/2022	Total Revaluation - 30/06/2020 @ \$13,354.380000 (Net Asset Value) - 1.000000 Units on hand (UNIT 6 LEASEHOLD IMPROVE)			360.39	605.10 CR
30/06/2022	Total Revaluation - 30/06/2022 @ \$480,000.000000 (Exit) - 1.000000 Units on hand (UNIT63BEN)			15,000.00	15,605.10 CR
30/06/2022	Total Revaluation - 30/06/2020 @ \$2,248.270000 (Net Asset Value) -			202.34	15,807.44 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	1.000000 Units on hand (THED004_SOLARPANELS2)			15,807.44	15,807.44 CR
Interest Received (25000)					
<u>Cash at Bank - 12091025 (CBA12091025)</u>					
01/08/2021	DEPOSIT INTEREST			0.03	0.03 CR
01/09/2021	DEPOSIT INTEREST			0.29	0.32 CR
01/10/2021	DEPOSIT INTEREST			0.70	1.02 CR
01/06/2022	DEPOSIT INTEREST			0.49	1.51 CR
				1.51	1.51 CR
Property Income (28000)					
<u>Unit 6, 3 Benjamin Way Rockingham (UNIT63BEN)</u>					
01/07/2021	Rent NETBANK TFR			3,182.70	3,182.70 CR
15/07/2021	Rent NETBANK TFR			3,446.17	6,628.87 CR
30/07/2021	Rent NETBANK TFR			3,182.70	9,811.57 CR
15/08/2021	Rent NETBANK TFR			4,000.00	13,811.57 CR
30/08/2021	Rent NETBANK TFR			3,182.70	16,994.27 CR
15/09/2021	Rent NETBANK TFR			4,000.00	20,994.27 CR
27/09/2021	rent CommBank app TFR			12,000.00	32,994.27 CR
30/09/2021	Rent NETBANK TFR			3,182.70	36,176.97 CR
05/01/2022	Rent NETBANK TFR			1,818.18	37,995.15 CR
15/01/2022	Rent NETBANK TFR			4,000.00	41,995.15 CR
15/02/2022	Rent NETBANK TFR			4,000.00	45,995.15 CR
15/05/2022	Rent NETBANK TFR			4,000.00	49,995.15 CR
				49,995.15	49,995.15 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
09/08/2021	Transfer to CBA A- 22431 BAS 4You		150.00		150.00 DR
20/12/2021	Transfer to CBA A- BAS 24564 4You		150.00		300.00 DR
22/02/2022	Transfer to CBA A- BAS Gibson 25227		120.00		420.00 DR
09/06/2022	Transfer to CBA A- 4You 25839 Gibso		1,883.64		2,303.64 DR
29/06/2022	Transfer to CBA A- 4you Gibson 2625		100.00		2,403.64 DR
			2,403.64		2,403.64 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
24/07/2021	Transfer to CBA A- BGL Sub 21992		100.00		100.00 DR
11/05/2022	Transfer To Verus Actuaries Pty Ltd		100.00		200.00 DR
17/05/2022	Transfer to CBA A- BAS 25847 Gibson		100.00		300.00 DR
			300.00		300.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
17/05/2022	NETBANK BPAY TAX OFFICE PAYMENTS		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
09/06/2022	Transfer to CBA A- 4You 25839 Gibso		300.00		300.00 DR
			300.00		300.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
19/10/2021	NETBANK BPAY ASIC		56.00		56.00 DR
			56.00		56.00 DR
Depreciation (33400)					
<u>Rental- Capital Allowance (00001)</u>					
30/06/2022	Processing depreciation expense for 2021-22		5,246.00		5,246.00 DR
			5,246.00		5,246.00 DR
<u>Rental- Plant (00002)</u>					
30/06/2022	Processing depreciation expense for 2021-22		961.00		961.00 DR
			961.00		961.00 DR
<u>Solar Panels (THED0004 SOLARPANELS)</u>					
30/06/2022	Depreciation for the period {2022}		244.71		244.71 DR
			244.71		244.71 DR
<u>Solar Panels - Refit (THED004 SOLARPANELS2)</u>					
30/06/2022	Depreciation for the period {2022}		202.34		202.34 DR
			202.34		202.34 DR
<u>UNIT 6 IMPROVEMENTS (UNIT 6 IMPROVEMENTS)</u>					
30/06/2022	Processing depreciation expense for 2021-22		360.39		360.39 DR
			360.39		360.39 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
27/05/2022	E314705 35 ONEPATH LIFE		4,775.58		4,775.58 DR
			4,775.58		4,775.58 DR
<u>(Life Insurance Premiums) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
27/05/2022	E314707 35 ONEPATH LIFE		1,859.26		1,859.26 DR
			1,859.26		1,859.26 DR
Property Expenses - Interest on Loans (42010)					
<u>Unit 6, 3 Benjamin Way Rockingham (UNIT63BEN)</u>					
01/07/2021	INTEREST CHARGE		517.14		517.14 DR
01/08/2021	INTEREST CHARGE		528.77		1,045.91 DR
01/09/2021	INTEREST CHARGE		523.84		1,569.75 DR
01/10/2021	INTEREST CHARGE		502.17		2,071.92 DR
01/11/2021	INTEREST CHARGE		513.90		2,585.82 DR
01/12/2021	INTEREST CHARGE		492.52		3,078.34 DR
01/01/2022	INTEREST CHARGE		506.47		3,584.81 DR
01/02/2022	INTEREST CHARGE		499.11		4,083.92 DR
01/03/2022	INTEREST CHARGE		445.53		4,529.45 DR
01/04/2022	INTEREST CHARGE		488.11		5,017.56 DR
01/05/2022	INTEREST CHARGE		467.48		5,485.04 DR
01/06/2022	INTEREST CHARGE		504.83		5,989.87 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			5,989.87		5,989.87 DR
Property Expenses - Loan fees (42160)					
<u>Unit 6, 3 Benjamin Way Rockingham (UNIT63BEN)</u>					
01/07/2021	Loan Service Fee		20.00		20.00 DR
01/07/2021	Product Maintenanc		25.00		45.00 DR
01/08/2021	Loan Service Fee		20.00		65.00 DR
01/08/2021	Product Maintenanc		25.00		90.00 DR
01/09/2021	Loan Service Fee		20.00		110.00 DR
01/09/2021	Product Maintenanc		25.00		135.00 DR
01/10/2021	Product Maintenanc		25.00		160.00 DR
01/10/2021	Loan Service Fee		20.00		180.00 DR
01/11/2021	Product Maintenanc		25.00		205.00 DR
01/11/2021	Loan Service Fee		20.00		225.00 DR
01/12/2021	Loan Service Fee		20.00		245.00 DR
01/12/2021	Product Maintenanc		25.00		270.00 DR
01/01/2022	Product Maintenanc		25.00		295.00 DR
01/01/2022	Loan Service Fee		20.00		315.00 DR
01/02/2022	Loan Service Fee		20.00		335.00 DR
01/02/2022	Product Maintenanc		25.00		360.00 DR
01/03/2022	Loan Service Fee		20.00		380.00 DR
01/03/2022	Product Maintenanc		25.00		405.00 DR
01/04/2022	Loan Service Fee		20.00		425.00 DR
01/04/2022	Product Maintenanc		25.00		450.00 DR
01/05/2022	Loan Service Fee		20.00		470.00 DR
01/05/2022	Product Maintenanc		25.00		495.00 DR
01/06/2022	Product Maintenanc		25.00		520.00 DR
01/06/2022	Loan Service Fee		20.00		540.00 DR
			540.00		540.00 DR
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)</u>					
27/09/2021	allan gibson payme Transfer to xx87		60,000.00		60,000.00 DR
27/09/2021	System Member Journals			60,000.00	0.00 DR
29/09/2021	Process balance of members fund as per there request		2,593.76		2,593.76 DR
29/09/2021	System Member Journals			2,593.76	0.00 DR
			62,593.76	62,593.76	0.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
26/09/2021	Create Entries - Income Tax Expense - 26/09/2021		8,158.78		8,158.78 DR
28/09/2021	Create Entries - Income Tax Expense - 28/09/2021		1,800.00		9,958.78 DR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022		1,634.80		11,593.58 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		2,417.72		14,011.30 DR
			14,011.30		14,011.30 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
16/07/2021	System Member Journals		547.64		547.64 DR
17/08/2021	System Member Journals		546.44		1,094.08 DR
16/09/2021	System Member Journals		834.71		1,928.79 DR
24/09/2021	System Member Journals		12,820.45		14,749.24 DR
24/09/2021	System Member Journals		15,300.00		30,049.24 DR
26/09/2021	Create Entries - Profit/Loss Allocation - 26/09/2021		9,104.85		39,154.09 DR
26/09/2021	Create Entries - Profit/Loss Allocation - 26/09/2021		7,052.36		46,206.45 DR
26/09/2021	Create Entries - Profit/Loss Allocation - 26/09/2021		2,882.63		49,089.08 DR
26/09/2021	Create Entries - Income Tax Expense Allocation - 26/09/2021			1,609.34	47,479.74 DR
26/09/2021	Create Entries - Income Tax Expense Allocation - 26/09/2021			1,246.64	46,233.10 DR
28/09/2021	Create Entries - Profit/Loss Allocation - 28/09/2021		6,681.60		52,914.70 DR
28/09/2021	Create Entries - Profit/Loss Allocation - 28/09/2021		5,239.20		58,153.90 DR
28/09/2021	Create Entries - Profit/Loss Allocation - 28/09/2021		79.20		58,233.10 DR
28/09/2021	Create Entries - Income Tax Expense Allocation - 28/09/2021			1,008.72	57,224.38 DR
28/09/2021	Create Entries - Income Tax Expense Allocation - 28/09/2021			791.28	56,433.10 DR
08/10/2021	System Member Journals		77.98		56,511.08 DR
18/10/2021	System Member Journals		527.03		57,038.11 DR
05/11/2021	System Member Journals		1,487.50		58,525.61 DR
05/11/2021	System Member Journals		17.61		58,543.22 DR
16/11/2021	System Member Journals		472.15		59,015.37 DR
15/12/2021	System Member Journals		1,062.50		60,077.87 DR
17/12/2021	System Member Journals		493.35		60,571.22 DR
05/01/2022	System Member Journals		637.50		61,208.72 DR
05/01/2022	System Member Journals		44.03		61,252.75 DR
18/01/2022	System Member Journals		486.76		61,739.51 DR
16/02/2022	System Member Journals		997.29		62,736.80 DR
19/04/2022	System Member Journals		290.44		63,027.24 DR
19/04/2022	System Member Journals		236.26		63,263.50 DR
19/04/2022	System Member Journals		173.40		63,436.90 DR
27/04/2022	System Member Journals		2,762.50		66,199.40 DR
09/05/2022	System Member Journals		244.93		66,444.33 DR
09/05/2022	System Member Journals		223.25		66,667.58 DR
10/05/2022	System Member Journals		1,062.50		67,730.08 DR
12/05/2022	System Member Journals		4,462.49		72,192.57 DR
20/05/2022	System Member Journals		184.24		72,376.81 DR
27/05/2022	System Member Journals			1,580.37	70,796.44 DR
27/05/2022	System Member Journals			4,059.24	66,737.20 DR
09/06/2022	System Member Journals		637.50		67,374.70 DR
20/06/2022	System Member Journals		255.76		67,630.46 DR
20/06/2022	System Member Journals		255.76		67,886.22 DR
30/06/2022	System Member Journals		850.00		68,736.22 DR
30/06/2022	System Member Journals		63.99		68,800.21 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		10,051.59		78,851.80 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		7,849.72		86,701.52 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			1,064.12	85,637.40 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			831.02	84,806.38 DR
			96,997.11	12,190.73	84,806.38 DR
Opening Balance (50010)					
<u>(Opening Balance) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)</u>					
01/07/2021	Opening Balance				150,550.93 CR
01/07/2021	Close Period Journal		90,919.00		59,631.93 CR
			90,919.00		59,631.93 CR
<u>(Opening Balance) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
01/07/2021	Opening Balance				163,301.16 CR
01/07/2021	Close Period Journal			24,551.02	187,852.18 CR
				24,551.02	187,852.18 CR
<u>(Opening Balance) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2021	Opening Balance				116,845.15 CR
01/07/2021	Close Period Journal			27,817.22	144,662.37 CR
				27,817.22	144,662.37 CR
Contributions (52420)					
<u>(Contributions) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
01/07/2021	Opening Balance				23,007.40 CR
01/07/2021	Close Period Journal		23,007.40		0.00 DR
24/09/2021	System Member Journals			18,000.00	18,000.00 CR
08/10/2021	System Member Journals			77.98	18,077.98 CR
05/11/2021	System Member Journals			1,750.00	19,827.98 CR
15/12/2021	System Member Journals			1,250.00	21,077.98 CR
05/01/2022	System Member Journals			750.00	21,827.98 CR
27/04/2022	System Member Journals			3,250.00	25,077.98 CR
10/05/2022	System Member Journals			1,250.00	26,327.98 CR
12/05/2022	System Member Journals			5,249.99	31,577.97 CR
09/06/2022	System Member Journals			750.00	32,327.97 CR
30/06/2022	System Member Journals			1,000.00	33,327.97 CR
30/06/2022	System Member Journals			63.99	33,391.96 CR
			23,007.40	33,391.96	33,391.96 CR
<u>(Contributions) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2021	Opening Balance				19,481.85 CR
01/07/2021	Close Period Journal		19,481.85		0.00 DR
16/07/2021	System Member Journals			644.28	644.28 CR
17/08/2021	System Member Journals			642.87	1,287.15 CR
16/09/2021	System Member Journals			982.01	2,269.16 CR
24/09/2021	System Member Journals			15,082.88	17,352.04 CR
18/10/2021	System Member Journals			620.03	17,972.07 CR
05/11/2021	System Member Journals			20.72	17,992.79 CR
16/11/2021	System Member Journals			555.47	18,548.26 CR
17/12/2021	System Member Journals			580.41	19,128.67 CR
05/01/2022	System Member Journals			51.80	19,180.47 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
18/01/2022	System Member Journals			572.66	19,753.13 CR
16/02/2022	System Member Journals			1,173.28	20,926.41 CR
19/04/2022	System Member Journals			341.70	21,268.11 CR
19/04/2022	System Member Journals			277.95	21,546.06 CR
19/04/2022	System Member Journals			204.00	21,750.06 CR
09/05/2022	System Member Journals			288.15	22,038.21 CR
09/05/2022	System Member Journals			262.65	22,300.86 CR
20/05/2022	System Member Journals			216.75	22,517.61 CR
20/06/2022	System Member Journals			300.90	22,818.51 CR
20/06/2022	System Member Journals			300.90	23,119.41 CR
			19,481.85	23,119.41	23,119.41 CR

Transfers In (52850)

(Transfers In) Gibson, Melissa - Accumulation (GIBMEL00001A)

01/07/2021	Opening Balance				6,723.09 CR
01/07/2021	Close Period Journal		6,723.09		0.00 DR
			6,723.09		0.00 DR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)

01/07/2021	Opening Balance				11,206.23 CR
01/07/2021	Close Period Journal		11,206.23		0.00 DR
26/09/2021	Create Entries - Profit/Loss Allocation - 26/09/2021			2,882.63	2,882.63 CR
28/09/2021	Create Entries - Profit/Loss Allocation - 28/09/2021			79.20	2,961.83 CR
			11,206.23	2,961.83	2,961.83 CR

(Share of Profit/(Loss)) Gibson, Dean Allan - Accumulation (GIBDEA00001A)

01/07/2021	Opening Balance				10,389.31 CR
01/07/2021	Close Period Journal		10,389.31		0.00 DR
26/09/2021	Create Entries - Profit/Loss Allocation - 26/09/2021			9,104.85	9,104.85 CR
28/09/2021	Create Entries - Profit/Loss Allocation - 28/09/2021			6,681.60	15,786.45 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			10,051.59	25,838.04 CR
			10,389.31	25,838.04	25,838.04 CR

(Share of Profit/(Loss)) Gibson, Melissa - Accumulation (GIBMEL00001A)

01/07/2021	Opening Balance				7,436.78 CR
01/07/2021	Close Period Journal		7,436.78		0.00 DR
26/09/2021	Create Entries - Profit/Loss Allocation - 26/09/2021			7,052.36	7,052.36 CR
28/09/2021	Create Entries - Profit/Loss Allocation - 28/09/2021			5,239.20	12,291.56 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			7,849.72	20,141.28 CR
			7,436.78	20,141.28	20,141.28 CR

Income Tax (53330)

(Income Tax) Gibson, Dean Allan - Accumulation (GIBDEA00001A)

01/07/2021	Opening Balance				1,395.80 DR
01/07/2021	Close Period Journal			1,395.80	0.00 DR
26/09/2021	Create Entries - Income Tax Expense Allocation - 26/09/2021		1,609.34		1,609.34 DR

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/09/2021	Create Entries - Income Tax Expense Allocation - 28/09/2021		1,008.72		2,618.06 DR
27/05/2022	System Member Journals			716.34	1,901.72 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		1,064.12		2,965.84 DR
			3,682.18	2,112.14	2,965.84 DR
<u>(Income Tax) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2021	Opening Balance				1,216.57 DR
01/07/2021	Close Period Journal			1,216.57	0.00 DR
26/09/2021	Create Entries - Income Tax Expense Allocation - 26/09/2021		1,246.64		1,246.64 DR
28/09/2021	Create Entries - Income Tax Expense Allocation - 28/09/2021		791.28		2,037.92 DR
27/05/2022	System Member Journals			278.89	1,759.03 DR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		831.02		2,590.05 DR
			2,868.94	1,495.46	2,590.05 DR
Contributions Tax (53800)					
<u>(Contributions Tax) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
01/07/2021	Opening Balance				3,451.11 DR
01/07/2021	Close Period Journal			3,451.11	0.00 DR
24/09/2021	System Member Journals		2,700.00		2,700.00 DR
05/11/2021	System Member Journals		262.50		2,962.50 DR
15/12/2021	System Member Journals		187.50		3,150.00 DR
05/01/2022	System Member Journals		112.50		3,262.50 DR
27/04/2022	System Member Journals		487.50		3,750.00 DR
10/05/2022	System Member Journals		187.50		3,937.50 DR
12/05/2022	System Member Journals		787.50		4,725.00 DR
09/06/2022	System Member Journals		112.50		4,837.50 DR
30/06/2022	System Member Journals		150.00		4,987.50 DR
			4,987.50	3,451.11	4,987.50 DR
<u>(Contributions Tax) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2021	Opening Balance				2,922.28 DR
01/07/2021	Close Period Journal			2,922.28	0.00 DR
16/07/2021	System Member Journals		96.64		96.64 DR
17/08/2021	System Member Journals		96.43		193.07 DR
16/09/2021	System Member Journals		147.30		340.37 DR
24/09/2021	System Member Journals		2,262.43		2,602.80 DR
18/10/2021	System Member Journals		93.00		2,695.80 DR
05/11/2021	System Member Journals		3.11		2,698.91 DR
16/11/2021	System Member Journals		83.32		2,782.23 DR
17/12/2021	System Member Journals		87.06		2,869.29 DR
05/01/2022	System Member Journals		7.77		2,877.06 DR
18/01/2022	System Member Journals		85.90		2,962.96 DR
16/02/2022	System Member Journals		175.99		3,138.95 DR
19/04/2022	System Member Journals		51.26		3,190.21 DR
19/04/2022	System Member Journals		41.69		3,231.90 DR
19/04/2022	System Member Journals		30.60		3,262.50 DR
09/05/2022	System Member Journals		43.22		3,305.72 DR
09/05/2022	System Member Journals		39.40		3,345.12 DR

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/05/2022	System Member Journals		32.51		3,377.63 DR
20/06/2022	System Member Journals		45.14		3,422.77 DR
20/06/2022	System Member Journals		45.14		3,467.91 DR
			3,467.91	2,922.28	3,467.91 DR
Life Insurance Premiums (53920)					
<u>(Life Insurance Premiums) Gibson, Dean Allan - Accumulation (GIBDEA00001A)</u>					
01/07/2021	Opening Balance				3,998.78 DR
01/07/2021	Close Period Journal			3,998.78	0.00 DR
27/05/2022	System Member Journals		4,775.58		4,775.58 DR
			4,775.58	3,998.78	4,775.58 DR
<u>(Life Insurance Premiums) Gibson, Melissa - Accumulation (GIBMEL00001A)</u>					
01/07/2021	Opening Balance				1,685.65 DR
01/07/2021	Close Period Journal			1,685.65	0.00 DR
27/05/2022	System Member Journals		1,859.26		1,859.26 DR
			1,859.26	1,685.65	1,859.26 DR
Pensions Paid (54160)					
<u>(Pensions Paid) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)</u>					
01/07/2021	Opening Balance				10,000.00 DR
01/07/2021	Close Period Journal			10,000.00	0.00 DR
				10,000.00	0.00 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Gibson, Allan - Pension (Account Based Pension 2) (GIBALL00018P)</u>					
01/07/2021	Opening Balance				92,125.23 DR
01/07/2021	Close Period Journal			92,125.23	0.00 DR
27/09/2021	System Member Journals		60,000.00		60,000.00 DR
29/09/2021	System Member Journals		2,593.76		62,593.76 DR
			62,593.76	92,125.23	62,593.76 DR
Bank Accounts (60400)					
<u>Cash at Bank - 12091025 (CBA12091025)</u>					
01/07/2021	Opening Balance				2,432.47 DR
01/07/2021	Rent NETBANK TFR		3,500.97		5,933.44 DR
01/07/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			45.00	5,888.44 DR
01/07/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	3,601.58 DR
15/07/2021	Rent NETBANK TFR		3,790.79		7,392.37 DR
16/07/2021	QUICKSPR3006942348 QUICKSUPER		644.28		8,036.65 DR
21/07/2021	transfer error CommBank app TFR		1,000.01		9,036.66 DR
21/07/2021	Transfer To Gibson FT ANZ CommBank			1,000.01	8,036.65 DR
24/07/2021	Transfer to CBA A- BGL Sub 21992			110.00	7,926.65 DR
30/07/2021	Rent NETBANK TFR		3,500.97		11,427.62 DR
01/08/2021	DEPOSIT INTEREST		0.03		11,427.65 DR
01/08/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	11,382.65 DR
01/08/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	9,095.79 DR
02/08/2021	NETBANK BPAY TAX OFFICE PAYMENTS			1,832.00	7,263.79 DR
09/08/2021	Transfer to CBA A- 22431 BAS 4You			165.00	7,098.79 DR

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/08/2021	Rent NETBANK TFR		4,400.00		11,498.79 DR
17/08/2021	QUICKSPR3027499080 QUICKSUPER		642.87		12,141.66 DR
30/08/2021	Rent NETBANK TFR		3,500.97		15,642.63 DR
01/09/2021	DEPOSIT INTEREST		0.29		15,642.92 DR
01/09/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			45.00	15,597.92 DR
01/09/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	13,311.06 DR
15/09/2021	Rent NETBANK TFR		4,400.00		17,711.06 DR
16/09/2021	QUICKSPR3047129436 QUICKSUPER		982.01		18,693.07 DR
24/09/2021	PC200921-164059028 SuperChoice P-L		18,000.00		36,693.07 DR
24/09/2021	PC200921-164059039 SuperChoice P-L		15,082.88		51,775.95 DR
27/09/2021	rent CommBank app TFR		13,200.00		64,975.95 DR
27/09/2021	allan gibson payme Transfer to xx87			60,000.00	4,975.95 DR
30/09/2021	Rent NETBANK TFR		3,500.97		8,476.92 DR
01/10/2021	DEPOSIT INTEREST		0.70		8,477.62 DR
01/10/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	8,432.62 DR
01/10/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	6,145.76 DR
08/10/2021	ATO003000015690234 ATO		77.98		6,223.74 DR
18/10/2021	QUICKSPR3066659692 QUICKSUPER		620.03		6,843.77 DR
19/10/2021	NETBANK BPAY ASIC			56.00	6,787.77 DR
01/11/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	6,742.77 DR
01/11/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	4,455.91 DR
05/11/2021	Dean Super NETBANK TFR		1,750.00		6,205.91 DR
05/11/2021	Melissa Super NETBANK TFR		20.72		6,226.63 DR
16/11/2021	QUICKSPR3086177128 QUICKSUPER		555.47		6,782.10 DR
22/11/2021	NETBANK BPAY TAX OFFICE PAYMENTS			5,228.00	1,554.10 DR
01/12/2021	Miscellaneous credits [Loan Pymt Dishonou LOAN FUNDING]		2,286.86		3,840.96 DR
01/12/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	3,795.96 DR
01/12/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	1,509.10 DR
15/12/2021	dean super CommBank app TFR		1,250.00		2,759.10 DR
15/12/2021	loan payment CommBank app TFR [Transfer to CBA A- loan payment]			2,500.00	259.10 DR
17/12/2021	QUICKSPR3107607720 QUICKSUPER		580.41		839.51 DR
20/12/2021	Transfer to CBA A- BAS 24564 4You			165.00	674.51 DR
01/01/2022	Miscellaneous credits [Loan Pymt Dishonou LOAN FUNDING]		2,286.86		2,961.37 DR
01/01/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	2,916.37 DR
01/01/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	629.51 DR
05/01/2022	Rent NETBANK TFR		2,000.00		2,629.51 DR
05/01/2022	Dean Super NETBANK TFR		750.00		3,379.51 DR
05/01/2022	Melissa Super NETBANK TFR		51.80		3,431.31 DR
05/01/2022	super payment NETBANK TFR [Transfer to CBA A- super payment]			2,300.00	1,131.31 DR
15/01/2022	Rent NETBANK TFR		4,400.00		5,531.31 DR
18/01/2022	QUICKSPR3126232132 QUICKSUPER		572.66		6,103.97 DR
01/02/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			45.00	6,058.97 DR

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/02/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	3,772.11 DR
15/02/2022	Rent NETBANK TFR		4,400.00		8,172.11 DR
16/02/2022	QUICKSPR3146388595 QUICKSUPER		1,173.28		9,345.39 DR
22/02/2022	Transfer to CBA A- BAS Gibson 25227			132.00	9,213.39 DR
22/02/2022	NETBANK BPAY TAX OFFICE PAYMENTS			1,620.00	7,593.39 DR
01/03/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	7,548.39 DR
01/03/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	5,261.53 DR
01/04/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			45.00	5,216.53 DR
01/04/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	2,929.67 DR
19/04/2022	PC110422-182114278 SuperChoice P-L		341.70		3,271.37 DR
19/04/2022	PC110422-182114246 SuperChoice P-L		277.95		3,549.32 DR
19/04/2022	PC110422-182114293 SuperChoice P-L		204.00		3,753.32 DR
27/04/2022	Super payment Dean NETBANK TFR		3,250.00		7,003.32 DR
01/05/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			45.00	6,958.32 DR
01/05/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]			2,286.86	4,671.46 DR
09/05/2022	PC030522-134203500 SuperChoice P-L		288.15		4,959.61 DR
09/05/2022	PC030522-134203415 SuperChoice P-L		262.65		5,222.26 DR
10/05/2022	Super Dean NETBANK TFR		1,250.00		6,472.26 DR
11/05/2022	Transfer To Verus Actuaries Pty Ltd			110.00	6,362.26 DR
12/05/2022	Super Dean NETBANK TFR		5,249.99		11,612.25 DR
15/05/2022	Rent NETBANK TFR		4,400.00		16,012.25 DR
17/05/2022	Transfer to CBA A- BAS 25847 Gibson			110.00	15,902.25 DR
17/05/2022	NETBANK BPAY TAX OFFICE PAYMENTS			1,489.61	14,412.64 DR
17/05/2022	NETBANK BPAY TAX OFFICE PAYMENTS			2,605.00	11,807.64 DR
20/05/2022	PC160522-110054782 SuperChoice P-L		216.75		12,024.39 DR
27/05/2022	E314707 35 ONEPATH LIFE			1,859.26	10,165.13 DR
27/05/2022	E314705 35 ONEPATH LIFE			4,775.58	5,389.55 DR
01/06/2022	DEPOSIT INTEREST		0.49		5,390.04 DR
01/06/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			45.00	5,345.04 DR
01/06/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]			2,286.86	3,058.18 DR
09/06/2022	Dean Super NETBANK TFR		750.00		3,808.18 DR
09/06/2022	Transfer to CBA A- 4You 25839 Gibso			2,402.00	1,406.18 DR
20/06/2022	PC140622-108721247 SuperChoice P-L		300.90		1,707.08 DR
20/06/2022	PC140622-108721240 SuperChoice P-L		300.90		2,007.98 DR
29/06/2022	Transfer to CBA A- 4you Gibson 2625			110.00	1,897.98 DR
30/06/2022	Dean Super NETBANK TFR		1,000.00		2,897.98 DR
			117,017.29	116,551.78	2,897.98 DR

Borrowing Costs (76201)

Unit 6, 3 Benjamin Way Rockingham - CBA (THED0004 UNIT6,3BENJ)

01/07/2021	Opening Balance	1.00			1,629.55 DR
		1.00			1,629.55 DR

Plant and Equipment (at written down value) (76500)

Capital Allowance Benjamin Way (00012)

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	Opening Balance				94,734.00 DR
30/06/2022	Processing depreciation expense for 2021-22			5,246.00	89,488.00 DR
		0.00		5,246.00	89,488.00 DR
<u>Plant and Equipment - Benjamin Way (00021)</u>					
01/07/2021	Opening Balance				13,687.00 DR
30/06/2022	Processing depreciation expense for 2021-22			961.00	12,726.00 DR
		0.00		961.00	12,726.00 DR
<u>Plant and Equipment (at written down value) - Unitised (76550)</u>					
<u>Solar Panels (THED0004 SOLARPANELS)</u>					
01/07/2021	Opening Balance	1.00			2,718.94 DR
30/06/2022	Depreciation for the period {2022}			244.71	2,474.23 DR
30/06/2022	Total Revaluation - 30/06/2020 @ \$2,718.940000 (Net Asset Value) - 1.000000 Units on hand		244.71		2,718.94 DR
		1.00	244.71	244.71	2,718.94 DR
<u>Solar Panels - Refit (THED004 SOLARPANELS2)</u>					
01/07/2021	Opening Balance	1.00			2,248.27 DR
30/06/2022	Depreciation for the period {2022}			202.34	2,045.93 DR
30/06/2022	Total Revaluation - 30/06/2020 @ \$2,248.270000 (Net Asset Value) - 1.000000 Units on hand		202.34		2,248.27 DR
		1.00	202.34	202.34	2,248.27 DR
<u>Real Estate Properties (Australian - Non Residential) (77250)</u>					
<u>UNIT 6 IMPROVEMENTS (UNIT 6 IMPROVEMENTS)</u>					
01/07/2021	Opening Balance	1.00			13,354.38 DR
30/06/2022	Depreciation - Capital Works Expenditure Adjustment - 30/06/2022				13,354.38 DR
30/06/2022	Processing depreciation expense for 2021-22	0.00		360.39	12,993.99 DR
30/06/2022	Total Revaluation - 30/06/2020 @ \$13,354.380000 (Net Asset Value) - 1.000000 Units on hand		360.39		13,354.38 DR
		1.00	360.39	360.39	13,354.38 DR
<u>Unit 6, 3 Benjamin Way Rockingham (UNIT63BEN)</u>					
01/07/2021	Opening Balance	1.00			465,000.00 DR
30/06/2022	Total Revaluation - 30/06/2022 @ \$480,000.000000 (Exit) - 1.000000 Units on hand		15,000.00		480,000.00 DR
		1.00	15,000.00		480,000.00 DR
<u>Amounts owing to other persons (80500)</u>					
<u>Banking Error 2019 (00002)</u>					
01/07/2021	Opening Balance				63.99 CR
30/06/2022	Allocate ATO banking error to non concessional members contribution		63.99		0.00 DR
			63.99		0.00 DR
<u>LPR - Allan Gibson (007)</u>					
29/09/2021	Process balance of members fund as per there request			2,593.76	2,593.76 CR
				2,593.76	2,593.76 CR
<u>Banking Error (80502)</u>					
<u>Banking Error (00003)</u>					

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/07/2021	transfer error CommBank app TFR			1,000.01	1,000.01 CR
21/07/2021	Transfer To Gibson FT ANZ CommBank		1,000.01		0.00 DR
			1,000.01	1,000.01	0.00 DR

GST Payable/Refundable (84000)

GST Payable/Refundable (84000)

01/07/2021	Opening Balance				67.50 DR
01/07/2021	Rent NETBANK TFR			318.27	250.77 CR
15/07/2021	Rent NETBANK TFR			344.62	595.39 CR
24/07/2021	Transfer to CBA A- BGL Sub 21992		10.00		585.39 CR
30/07/2021	Rent NETBANK TFR			318.27	903.66 CR
09/08/2021	Transfer to CBA A- 22431 BAS 4You		15.00		888.66 CR
15/08/2021	Rent NETBANK TFR			400.00	1,288.66 CR
30/08/2021	Rent NETBANK TFR			318.27	1,606.93 CR
15/09/2021	Rent NETBANK TFR			400.00	2,006.93 CR
27/09/2021	rent CommBank app TFR			1,200.00	3,206.93 CR
30/09/2021	Rent NETBANK TFR			318.27	3,525.20 CR
22/11/2021	NETBANK BPAY TAX OFFICE PAYMENTS		3,593.00		67.80 DR
20/12/2021	Transfer to CBA A- BAS 24564 4You		15.00		82.80 DR
05/01/2022	Rent NETBANK TFR			181.82	99.02 CR
15/01/2022	Rent NETBANK TFR			400.00	499.02 CR
15/02/2022	Rent NETBANK TFR			400.00	899.02 CR
22/02/2022	Transfer to CBA A- BAS Gibson 25227		12.00		887.02 CR
22/02/2022	NETBANK BPAY TAX OFFICE PAYMENTS			15.00	902.02 CR
11/05/2022	Transfer To Verus Actuaries Pty Ltd		10.00		892.02 CR
15/05/2022	Rent NETBANK TFR			400.00	1,292.02 CR
17/05/2022	Transfer to CBA A- BAS 25847 Gibson		10.00		1,282.02 CR
17/05/2022	NETBANK BPAY TAX OFFICE PAYMENTS		970.00		312.02 CR
09/06/2022	Transfer to CBA A- 4You 25839 Gibso		218.36		93.66 CR
29/06/2022	Transfer to CBA A- 4you Gibson 2625		10.00		83.66 CR
			4,863.36	5,014.52	83.66 CR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2021	Opening Balance				1,638.71 CR
26/09/2021	Create Entries - Income Tax Expense - 26/09/2021			8,158.78	9,797.49 CR
28/09/2021	Create Entries - Income Tax Expense - 28/09/2021			1,800.00	11,597.49 CR
22/11/2021	NETBANK BPAY TAX OFFICE PAYMENTS		1,635.00		9,962.49 CR
22/02/2022	NETBANK BPAY TAX OFFICE PAYMENTS		1,635.00		8,327.49 CR
17/05/2022	NETBANK BPAY TAX OFFICE PAYMENTS		1,230.61		7,096.88 CR
17/05/2022	NETBANK BPAY TAX OFFICE PAYMENTS		1,635.00		5,461.88 CR
30/06/2022	PAYGI June 2022		2,435.00		3,026.88 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			2,417.72	5,444.60 CR
			8,570.61	12,376.50	5,444.60 CR

Limited Recourse Borrowing Arrangements (85500)

Unit 6, 3 Benjamin Way Rockingham (UNIT63BEN)

01/07/2021	Opening Balance				190,433.04 CR
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The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		188,146.18 CR
01/07/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		45.00		188,101.18 CR
01/07/2021	Loan Service Fee			20.00	188,121.18 CR
01/07/2021	Product Maintenanc			25.00	188,146.18 CR
01/07/2021	INTEREST CHARGE			517.14	188,663.32 CR
01/08/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		186,376.46 CR
01/08/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		186,331.46 CR
01/08/2021	Loan Service Fee			20.00	186,351.46 CR
01/08/2021	Product Maintenanc			25.00	186,376.46 CR
01/08/2021	INTEREST CHARGE			528.77	186,905.23 CR
01/09/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		184,618.37 CR
01/09/2021	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		45.00		184,573.37 CR
01/09/2021	Loan Service Fee			20.00	184,593.37 CR
01/09/2021	Product Maintenanc			25.00	184,618.37 CR
01/09/2021	INTEREST CHARGE			523.84	185,142.21 CR
01/10/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		182,855.35 CR
01/10/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		182,810.35 CR
01/10/2021	Loan Service Fee			20.00	182,830.35 CR
01/10/2021	Product Maintenanc			25.00	182,855.35 CR
01/10/2021	INTEREST CHARGE			502.17	183,357.52 CR
01/11/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		181,070.66 CR
01/11/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		181,025.66 CR
01/11/2021	Loan Service Fee			20.00	181,045.66 CR
01/11/2021	Product Maintenanc			25.00	181,070.66 CR
01/11/2021	INTEREST CHARGE			513.90	181,584.56 CR
01/12/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		179,297.70 CR
01/12/2021	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		179,252.70 CR
01/12/2021	Loan Service Fee			20.00	179,272.70 CR
01/12/2021	Product Maintenanc			25.00	179,297.70 CR
01/12/2021	INTEREST CHARGE			492.52	179,790.22 CR
01/12/2021	Miscellaneous credits [Loan Pymt Dishonou LOAN FUNDING]			2,286.86	182,077.08 CR
15/12/2021	loan payment CommBank app TFR [Transfer to CBA A- loan payment]		2,500.00		179,577.08 CR
01/01/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		177,290.22 CR
01/01/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		177,245.22 CR
01/01/2022	Loan Service Fee			20.00	177,265.22 CR
01/01/2022	Product Maintenanc			25.00	177,290.22 CR
01/01/2022	INTEREST CHARGE			506.47	177,796.69 CR
01/01/2022	Miscellaneous credits [Loan Pymt Dishonou LOAN FUNDING]			2,286.86	180,083.55 CR
05/01/2022	super payment NETBANK TFR [Transfer to CBA A- super payment]		2,300.00		177,783.55 CR
01/02/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		175,496.69 CR

The D & M Gibson Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/02/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		45.00		175,451.69 CR
01/02/2022	Loan Service Fee			20.00	175,471.69 CR
01/02/2022	Product Maintenan			25.00	175,496.69 CR
01/02/2022	INTEREST CHARGE			499.11	175,995.80 CR
01/03/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		173,708.94 CR
01/03/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		173,663.94 CR
01/03/2022	Loan Service Fee			20.00	173,683.94 CR
01/03/2022	Product Maintenan			25.00	173,708.94 CR
01/03/2022	INTEREST CHARGE			445.53	174,154.47 CR
01/04/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		171,867.61 CR
01/04/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		45.00		171,822.61 CR
01/04/2022	Loan Service Fee			20.00	171,842.61 CR
01/04/2022	Product Maintenan			25.00	171,867.61 CR
01/04/2022	INTEREST CHARGE			488.11	172,355.72 CR
01/05/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		2,286.86		170,068.86 CR
01/05/2022	066000 12094023 LOAN REPAYMENT [066000 12091025 LOAN REPAYMENT]		45.00		170,023.86 CR
01/05/2022	Loan Service Fee			20.00	170,043.86 CR
01/05/2022	Product Maintenan			25.00	170,068.86 CR
01/05/2022	INTEREST CHARGE			467.48	170,536.34 CR
01/06/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		2,286.86		168,249.48 CR
01/06/2022	066000 12091025 LOAN REPAYMENT [066000 12094023 LOAN REPAYMENT]		45.00		168,204.48 CR
01/06/2022	Loan Service Fee			20.00	168,224.48 CR
01/06/2022	Product Maintenan			25.00	168,249.48 CR
01/06/2022	INTEREST CHARGE			504.83	168,754.31 CR
			32,782.32	11,103.59	168,754.31 CR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
27/09/2021					0.00 DR
29/09/2021					0.00 DR
30/06/2022	PAYGI June 2022			2,435.00	2,435.00 CR
			0.00	2,435.00	2,435.00 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				1,832.00 CR
02/08/2021	NETBANK BPAY TAX OFFICE PAYMENTS		1,832.00		0.00 DR
			1,832.00		0.00 DR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2021	Opening Balance				9,757.89 CR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022			1,634.80	11,392.69 CR
				1,634.80	11,392.69 CR

Total Debits: 632,435.77

Total Credits: 632,435.77