

Barber Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>Evolution Mining Limited (EVN.AX)</u>					
28/09/2021	evn fnl div			500.00	500.00 CR
25/03/2022	evn intrm dv			300.00	800.00 CR
				800.00	800.00 CR
<u>Woolworths Group Limited (WOW.AX)</u>					
08/10/2021	wow fnl div			71.50	71.50 CR
13/04/2022	wow int div			50.70	122.20 CR
				122.20	122.20 CR
Contributions (24200)					
<u>(Contributions) Barber, Kerry - Accumulation (BARKER00002A)</u>					
26/04/2022	precision			97.04	97.04 CR
				97.04	97.04 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2022	Revaluation - 30/06/2022 @ \$35.600000 (System Price) - 130.000000 Units on hand (WOW.AX)		374.45		374.45 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.380000 (System Price) - 10,000.000000 Units on hand (EVN.AX)		28,754.95		29,129.40 DR
			29,129.40		29,129.40 DR
Changes in Market Values of Other Assets (24800)					
<u>Changes in Market Values of Other Assets (24800)</u>					
30/06/2022	increase in mkt value of gold based on abc bullion values			21,620.85	21,620.85 CR
				21,620.85	21,620.85 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/03/2022	dke accounting		550.00		550.00 DR
			550.00		550.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
21/06/2022	ato income tax		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/03/2022	audit fees		495.00		495.00 DR
			495.00		495.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022			395.23	395.23 CR
30/06/2022	Create Entries - PDIT Entry - 30/06/2022			2,912.95	3,308.18 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		16.50		3,291.68 CR
			16.50	3,308.18	3,291.68 CR

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Prior Years Under/Over Provision for Income Tax (48600)					
<u>Prior Years Under/Over Provision for Income Tax (48600)</u>					
01/07/2021	adjustment to reconcile income tax			4,123.10	4,123.10 CR
				4,123.10	4,123.10 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
26/04/2022	System Member Journals		82.48		82.48 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			3,584.17	3,501.69 CR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			3,910.95	7,412.64 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		3,363.71		4,048.93 CR
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022		3,670.40		378.53 CR
			7,116.59	7,495.12	378.53 CR
Opening Balance (50010)					
<u>(Opening Balance) Barber, Kerry - Accumulation (BARKER00002A)</u>					
01/07/2021	Opening Balance				99,930.31 CR
					99,930.31 CR
<u>(Opening Balance) Barber, Mark - Accumulation (BARMAR00001A)</u>					
01/07/2021	Opening Balance				91,591.98 CR
					91,591.98 CR
Contributions (52420)					
<u>(Contributions) Barber, Kerry - Accumulation (BARKER00002A)</u>					
26/04/2022	System Member Journals			97.04	97.04 CR
				97.04	97.04 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Barber, Kerry - Accumulation (BARKER00002A)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		3,910.95		3,910.95 DR
			3,910.95		3,910.95 DR
<u>(Share of Profit/(Loss)) Barber, Mark - Accumulation (BARMAR00001A)</u>					
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		3,584.17		3,584.17 DR
			3,584.17		3,584.17 DR
Income Tax (53330)					
<u>(Income Tax) Barber, Kerry - Accumulation (BARKER00002A)</u>					
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			3,670.40	3,670.40 CR
				3,670.40	3,670.40 CR
<u>(Income Tax) Barber, Mark - Accumulation (BARMAR00001A)</u>					
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			3,363.71	3,363.71 CR
				3,363.71	3,363.71 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Barber, Kerry - Accumulation (BARKER00002A)</u>					
26/04/2022	System Member Journals		14.56		14.56 DR
			14.56		14.56 DR

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Bank Accounts (60400)					
<u>Barber Super fund (CBA10144077)</u>					
01/07/2021	Opening Balance				8,881.09 DR
12/07/2021	commsec			5,002.45	3,878.64 DR
28/09/2021	evn fnl div		500.00		4,378.64 DR
08/10/2021	wow fnl div		71.50		4,450.14 DR
30/10/2021	ato payg instalment			145.00	4,305.14 DR
08/02/2022	ato payg instalment			145.00	4,160.14 DR
25/03/2022	evn intm dv		300.00		4,460.14 DR
30/03/2022	audit fees			495.00	3,965.14 DR
30/03/2022	dke accounting			550.00	3,415.14 DR
11/04/2022	ato payg instalment			145.00	3,270.14 DR
13/04/2022	wow int div		50.70		3,320.84 DR
26/04/2022	precision		97.04		3,417.88 DR
21/06/2022	ato income tax			3,183.85	234.03 DR
			1,019.24	9,666.30	234.03 DR
Other Assets (76000)					
<u>Gold Bullion (GLD01)</u>					
01/07/2021	Opening Balance	60.00			137,133.15 DR
		60.00			137,133.15 DR
<u>Market movements (MKT Movement)</u>					
30/06/2022	increase in mkt value of gold based on abc bullion values		21,620.85		21,620.85 DR
		0.00	21,620.85		21,620.85 DR
Shares in Listed Companies (Australian) (77600)					
<u>Evolution Mining Limited (EVN.AX)</u>					
01/07/2021	Opening Balance	10,000.00			52,554.95 DR
30/06/2022	Revaluation - 30/06/2022 @ \$2.380000 (System Price) - 10,000.000000 Units on hand			28,754.95	23,800.00 DR
		10,000.00		28,754.95	23,800.00 DR
<u>Woolworths Group Limited (WOW.AX)</u>					
12/07/2021	commsec	130.00	5,002.45		5,002.45 DR
30/06/2022	Revaluation - 30/06/2022 @ \$35.600000 (System Price) - 130.000000 Units on hand			374.45	4,628.00 DR
		130.00	5,002.45	374.45	4,628.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				7,046.90 CR
01/07/2021	adjustment to reconcile income tax		4,123.10		2,923.80 CR
30/10/2021	ato payg instalment		145.00		2,778.80 CR
08/02/2022	ato payg instalment		145.00		2,633.80 CR
11/04/2022	ato payg instalment		145.00		2,488.80 CR
21/06/2022	ato income tax		2,924.85		436.05 DR
30/06/2022	June PAYGI accrued		3,202.00		3,638.05 DR
30/06/2022	Create Entries - Franking Credits Adjustment - 30/06/2022		395.23		4,033.28 DR

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30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			16.50	4,016.78 DR
			11,080.18	16.50	4,016.78 DR
PAYG Payable (86000)					
<u>PAYG Payable (86000)</u>					
30/06/2022	June PAYGI accrued			3,202.00	3,202.00 CR
				3,202.00	3,202.00 CR
Deferred Tax Liability/Asset (89000)					
<u>Deferred Tax Liability/Asset (89000)</u>					
30/06/2022	Create Entries - PDIT Entry - 30/06/2022		2,912.95		2,912.95 DR
			2,912.95		2,912.95 DR
Total Debits:			86,711.84		
Total Credits:				86,711.84	