

ISON SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Ison, Peggy - Accumulation (ISOPEG00001A)</u>					
01/08/2021	ATO ATO00200001531960S			630.33	630.33 CR
				630.33	630.33 CR
<u>(Contributions) Ison, Stephen - Accumulation (ISOSTE00001A)</u>					
19/07/2021	INTERNET TRANSFER CREDIT FROM 47869819 REF NO 18948662 SUPER			400.00	400.00 CR
				400.00	400.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
10/08/2021	Col First State RD001070008112486 (FSF0235AU)			29,509.59	29,509.59 CR
10/08/2021	Unrealised Gain writeback as at 10/08/2021 (FSF0409AU)			831.75	30,341.34 CR
10/08/2021	Unrealised Gain writeback as at 10/08/2021 (FSF0235AU)		27,889.49		2,451.85 CR
31/08/2021	Revaluation - 31/08/2021 @ \$0.000000 - 0.000000 Units on hand (FSF0235AU)		0.01		2,451.84 CR
			27,889.50	30,341.34	2,451.84 CR
Interest Received (25000)					
<u>Suncorp Investor A/c (MET036856098)</u>					
15/08/2021	Credit interest			2.22	2.22 CR
22/08/2021	Credit interest			2.59	4.81 CR
29/08/2021	Credit interest			2.60	7.41 CR
05/09/2021	CREDIT INTEREST			2.59	10.00 CR
12/09/2021	CREDIT INTEREST			2.60	12.60 CR
19/09/2021	CREDIT INTEREST			2.59	15.19 CR
26/09/2021	CREDIT INTEREST			2.60	17.79 CR
03/10/2021	Credit interest			2.57	20.36 CR
10/10/2021	Credit interest			2.55	22.91 CR
17/10/2021	Credit interest			2.55	25.46 CR
24/10/2021	Credit interest			1.94	27.40 CR
31/10/2021	Credit interest			1.69	29.09 CR
07/11/2021	Credit interest			1.15	30.24 CR
14/11/2021	Credit interest			0.20	30.44 CR
21/11/2021	Credit interest			0.04	30.48 CR
28/11/2021	Credit interest			0.03	30.51 CR
05/12/2021	Credit interest			0.01	30.52 CR
				30.52	30.52 CR
Other Investment Income (26500)					
<u>CFS Management Fee Rebate (CFS)</u>					
06/08/2021	Management fee rebate			34.29	34.29 CR
				34.29	34.29 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
15/07/2021	Take up HFB Inv 1403 - currently unpaid		385.00		385.00 DR
25/08/2021	Take up adjustment to accounting fees on issue of 2021FY final fee			550.00	165.00 CR
25/08/2021	Take up HFB Inv 1565 as a creditor		1,210.00		1,045.00 DR

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General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			1,595.00	550.00	1,045.00 DR
<u>ATO Supervisory Levy (30400)</u>					
<u>ATO Supervisory Levy (30400)</u>					
17/08/2021	Take up 2021FY tax payable		259.00		259.00 DR
			259.00		259.00 DR
<u>Auditor's Remuneration (30700)</u>					
<u>Auditor's Remuneration (30700)</u>					
25/08/2021	Take up adjustment to accounting fees on issue of 2021FY final fee		550.00		550.00 DR
25/08/2021	Take up HFB Inv 1565 as a creditor		550.00		1,100.00 DR
			1,100.00		1,100.00 DR
<u>Bank Charges (31500)</u>					
<u>Bank Charges (31500)</u>					
06/12/2021	Closure of bank account		0.04		0.04 DR
			0.04		0.04 DR
<u>Benefits Paid/Transfers Out (46000)</u>					
<u>(Benefits Paid/Transfers Out) Ison, Peggy - Accumulation (ISOPEG00001A)</u>					
20/10/2021	External transfer		90,000.00		90,000.00 DR
01/11/2021	External transfer		50,000.00		140,000.00 DR
02/11/2021	External transfer		7,788.73		147,788.73 DR
06/12/2021	Create Entries Member Payout (Wind Up) - 06/12/2021				147,788.73 DR
06/12/2021	System Member Journals				147,788.73 DR
			147,788.73		147,788.73 DR
<u>(Benefits Paid/Transfers Out) Ison, Stephen - Accumulation (ISOSTE00001A)</u>					
09/11/2021	External transfer		50,000.00		50,000.00 DR
10/11/2021	External transfer		50,000.00		100,000.00 DR
01/12/2021	14534.67		14,534.67		114,534.67 DR
06/12/2021	Create Entries Member Payout (Wind Up) - 06/12/2021				114,534.67 DR
06/12/2021	System Member Journals				114,534.67 DR
			114,534.67		114,534.67 DR
<u>Income Tax Expense (48500)</u>					
<u>Income Tax Expense (48500)</u>					
03/10/2021	Create Entries - Income Tax Expense - 03/10/2021		3,917.97		3,917.97 DR
07/11/2021	Create Entries - Income Tax Expense - 07/11/2021		1.48		3,919.45 DR
23/11/2021	Create Entries - Income Tax Expense - 23/11/2021		0.04		3,919.49 DR
06/12/2021	Create Entries - Income Tax Expense - 06/12/2021		0.01		3,919.50 DR
			3,919.50		3,919.50 DR
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
19/07/2021	System Member Journals		340.00		340.00 DR
01/08/2021	System Member Journals		535.78		875.78 DR
31/08/2021	Profit/Loss Allocation - 31/08/2021		39.09		914.87 DR
31/08/2021	Profit/Loss Allocation - 31/08/2021		50.45		965.32 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
03/10/2021	Create Entries - Profit/Loss Allocation - 03/10/2021		5.67		970.99 DR
03/10/2021	Create Entries - Profit/Loss Allocation - 03/10/2021		7.28		978.27 DR
03/10/2021	Create Entries - Income Tax Expense Allocation - 03/10/2021			1,643.49	665.22 CR
03/10/2021	Create Entries - Income Tax Expense Allocation - 03/10/2021			2,119.93	2,785.15 CR
20/10/2021	System Member Journals			90,000.00	92,785.15 CR
01/11/2021	System Member Journals			50,000.00	142,785.15 CR
02/11/2021	System Member Journals			7,788.73	150,573.88 CR
07/11/2021	Create Entries - Profit/Loss Allocation - 07/11/2021		9.88		150,564.00 CR
07/11/2021	Create Entries - Income Tax Expense Allocation - 07/11/2021			1.48	150,565.48 CR
09/11/2021	System Member Journals			50,000.00	200,565.48 CR
10/11/2021	System Member Journals			50,000.00	250,565.48 CR
23/11/2021	Create Entries - Profit/Loss Allocation - 23/11/2021		0.24		250,565.24 CR
23/11/2021	Create Entries - Income Tax Expense Allocation - 23/11/2021			0.04	250,565.28 CR
01/12/2021	System Member Journals			14,534.67	265,099.95 CR
06/12/2021	Create Entries - Income Tax Expense Allocation - 06/12/2021			0.01	265,099.96 CR
			988.39	266,088.35	265,099.96 CR

Opening Balance (50010)(Opening Balance) Ison, Peggy - Accumulation (ISOPEG00001A)

01/07/2021	Opening Balance				115,603.73 CR
01/07/2021	Close Period Journal			33,711.42	149,315.15 CR
				33,711.42	149,315.15 CR

(Opening Balance) Ison, Stephen - Accumulation (ISOSTE00001A)

01/07/2021	Opening Balance				87,365.37 CR
01/07/2021	Close Period Journal			28,419.44	115,784.81 CR
				28,419.44	115,784.81 CR

Contributions (52420)(Contributions) Ison, Peggy - Accumulation (ISOPEG00001A)

01/07/2021	Opening Balance				2,283.75 CR
01/07/2021	Close Period Journal		2,283.75		0.00 DR
01/08/2021	System Member Journals			630.33	630.33 CR
			2,283.75	630.33	630.33 CR

(Contributions) Ison, Stephen - Accumulation (ISOSTE00001A)

01/07/2021	Opening Balance				4,739.31 CR
01/07/2021	Close Period Journal		4,739.31		0.00 DR
19/07/2021	System Member Journals			400.00	400.00 CR
			4,739.31	400.00	400.00 CR

Share of Profit/(Loss) (53100)(Share of Profit/(Loss)) Ison, Peggy - Accumulation (ISOPEG00001A)

01/07/2021	Opening Balance				32,647.35 CR
01/07/2021	Close Period Journal		32,647.35		0.00 DR
31/08/2021	Profit/Loss Allocation - 31/08/2021			50.45	50.45 CR
03/10/2021	Create Entries - Profit/Loss Allocation - 03/10/2021			7.28	57.73 CR

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General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
			32,647.35	57.73	57.73 CR
	<u>(Share of Profit/(Loss)) Ison, Stephen - Accumulation (ISOSTE00001A)</u>				
01/07/2021	Opening Balance				24,992.75 CR
01/07/2021	Close Period Journal		24,992.75		0.00 DR
31/08/2021	Profit/Loss Allocation - 31/08/2021			39.09	39.09 CR
03/10/2021	Create Entries - Profit/Loss Allocation - 03/10/2021			5.67	44.76 CR
07/11/2021	Create Entries - Profit/Loss Allocation - 07/11/2021			9.88	54.64 CR
23/11/2021	Create Entries - Profit/Loss Allocation - 23/11/2021			0.24	54.88 CR
			24,992.75	54.88	54.88 CR
	Income Tax (53330)				
	<u>(Income Tax) Ison, Peggy - Accumulation (ISOPEG00001A)</u>				
01/07/2021	Opening Balance				877.12 DR
01/07/2021	Close Period Journal			877.12	0.00 DR
03/10/2021	Create Entries - Income Tax Expense Allocation - 03/10/2021		2,119.93		2,119.93 DR
			2,119.93	877.12	2,119.93 DR
	<u>(Income Tax) Ison, Stephen - Accumulation (ISOSTE00001A)</u>				
01/07/2021	Opening Balance				671.47 DR
01/07/2021	Close Period Journal			671.47	0.00 DR
03/10/2021	Create Entries - Income Tax Expense Allocation - 03/10/2021		1,643.49		1,643.49 DR
07/11/2021	Create Entries - Income Tax Expense Allocation - 07/11/2021		1.48		1,644.97 DR
23/11/2021	Create Entries - Income Tax Expense Allocation - 23/11/2021		0.04		1,645.01 DR
06/12/2021	Create Entries - Income Tax Expense Allocation - 06/12/2021		0.01		1,645.02 DR
			1,645.02	671.47	1,645.02 DR
	Contributions Tax (53800)				
	<u>(Contributions Tax) Ison, Peggy - Accumulation (ISOPEG00001A)</u>				
01/07/2021	Opening Balance				342.56 DR
01/07/2021	Close Period Journal			342.56	0.00 DR
01/08/2021	System Member Journals		94.55		94.55 DR
			94.55	342.56	94.55 DR
	<u>(Contributions Tax) Ison, Stephen - Accumulation (ISOSTE00001A)</u>				
01/07/2021	Opening Balance				641.15 DR
01/07/2021	Close Period Journal			641.15	0.00 DR
19/07/2021	System Member Journals		60.00		60.00 DR
			60.00	641.15	60.00 DR
	Benefits Paid/Transfers Out (54500)				
	<u>(Benefits Paid/Transfers Out) Ison, Peggy - Accumulation (ISOPEG00001A)</u>				
20/10/2021	System Member Journals		90,000.00		90,000.00 DR
01/11/2021	System Member Journals		50,000.00		140,000.00 DR
02/11/2021	System Member Journals		7,788.73		147,788.73 DR
06/12/2021	System Member Journals				147,788.73 DR
			147,788.73		147,788.73 DR
	<u>(Benefits Paid/Transfers Out) Ison, Stephen - Accumulation (ISOSTE00001A)</u>				

ISON SUPERANNUATION FUND

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/11/2021	System Member Journals		50,000.00		50,000.00 DR
10/11/2021	System Member Journals		50,000.00		100,000.00 DR
01/12/2021	System Member Journals		14,534.67		114,534.67 DR
06/12/2021	System Member Journals				114,534.67 DR
			114,534.67		114,534.67 DR

Bank Accounts (60400)Suncorp Investor A/c (MET036856098)

01/07/2021	Opening Balance				289.65 DR
19/07/2021	INTERNET TRANSFER CREDIT FROM 47869819 REF NO 18948662 SUPER		400.00		689.65 DR
20/07/2021	Col First State AI070008112486			400.00	289.65 DR
01/08/2021	ATO ATO00200001531960S		630.33		919.98 DR
10/08/2021	Col First State RD001070008112486		269,627.66		270,547.64 DR
15/08/2021	Credit interest		2.22		270,549.86 DR
22/08/2021	Credit interest		2.59		270,552.45 DR
29/08/2021	Credit interest		2.60		270,555.05 DR
05/09/2021	CREDIT INTEREST		2.59		270,557.64 DR
12/09/2021	CREDIT INTEREST		2.60		270,560.24 DR
19/09/2021	CREDIT INTEREST		2.59		270,562.83 DR
26/09/2021	CREDIT INTEREST		2.60		270,565.43 DR
30/09/2021	BPAY DEBIT VIA INTERNET TAX OFFICE PAYMENTS 551000446414042421 REFERENCE NUMBER 29308471			1,805.22	268,760.21 DR
30/09/2021	INTERNET EXTERNAL TRANSFER TO 034026 000422741 REF NO 51931472 ISON			2,530.00	266,230.21 DR
03/10/2021	Credit interest		2.57		266,232.78 DR
10/10/2021	Credit interest		2.55		266,235.33 DR
17/10/2021	Credit interest		2.55		266,237.88 DR
20/10/2021	External transfer			90,000.00	176,237.88 DR
24/10/2021	Credit interest		1.94		176,239.82 DR
31/10/2021	Credit interest		1.69		176,241.51 DR
01/11/2021	External transfer			50,000.00	126,241.51 DR
02/11/2021	External transfer			7,788.73	118,452.78 DR
07/11/2021	Credit interest		1.15		118,453.93 DR
09/11/2021	External transfer			50,000.00	68,453.93 DR
10/11/2021	External transfer			50,000.00	18,453.93 DR
14/11/2021	Credit interest		0.20		18,454.13 DR
21/11/2021	Credit interest		0.04		18,454.17 DR
28/11/2021	Credit interest		0.03		18,454.20 DR
01/12/2021	ATO - 2022FY tax pre-payment, incl Sept PAYGI			3,919.50	14,534.70 DR
01/12/2021	14534.67			14,534.67	0.03 DR
05/12/2021	Credit interest		0.01		0.04 DR
06/12/2021	Closure of bank account			0.04	0.00 DR
			270,688.51	270,978.16	0.00 DR

Managed Investments (Australian) (74700)CFS Perpetual Industrial Share Fund (FSF0235AU)

01/07/2021	Opening Balance	90,549.58			137,771.18 DR
20/07/2021	Col First State AI070008112486	133.97	200.00		137,971.18 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
06/08/2021	Management fee rebate	22.26	34.29		138,005.47 DR
10/08/2021	Col First State RD001070008112486	(90,705.80)		110,115.97	27,889.50 DR
10/08/2021	Unrealised Gain writeback as at 10/08/2021			27,889.49	0.01 DR
31/08/2021	Revaluation - 31/08/2021 @ \$0.000000 - 0.000000 Units on hand			0.01	0.00 DR
		0.00	234.29	138,005.47	0.00 DR
<u>CFS Platinum International Fund (FSF0409AU2)</u>					
01/07/2021	Opening Balance	89,937.48			128,970.35 DR
20/07/2021	Col First State AI070008112486	141.22	200.00		129,170.35 DR
10/08/2021	Col First State RD001070008112486	(90,078.70)		130,002.10	831.75 CR
10/08/2021	Unrealised Gain writeback as at 10/08/2021		831.75		0.00 DR
		0.00	1,031.75	130,002.10	0.00 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2021	Opening Balance				930.22 CR
17/08/2021	Take up 2021FY tax payable		930.22		0.00 DR
03/10/2021	Create Entries - Income Tax Expense - 03/10/2021			3,917.97	3,917.97 CR
07/11/2021	Create Entries - Income Tax Expense - 07/11/2021			1.48	3,919.45 CR
23/11/2021	Create Entries - Income Tax Expense - 23/11/2021			0.04	3,919.49 CR
01/12/2021	ATO - 2022FY tax pre-payment, incl Sept PAYGI		3,919.50		0.01 DR
06/12/2021	Create Entries - Income Tax Expense - 06/12/2021			0.01	0.00 DR
			4,849.72	3,919.50	0.00 DR
<u>Sundry Creditors (88000)</u>					
<u>Sundry Creditors (88000)</u>					
01/07/2021	Opening Balance				1,001.00 CR
15/07/2021	Take up HFB Inv 1403 - currently unpaid			385.00	1,386.00 CR
17/08/2021	Take up 2021FY tax payable			1,189.22	2,575.22 CR
25/08/2021	Take up HFB Inv 1565 as a creditor			1,760.00	4,335.22 CR
30/09/2021	INTERNET EXTERNAL TRANSFER TO 034026 000422741 REF NO 51931472 ISON		2,530.00		1,805.22 CR
30/09/2021	BPAY DEBIT VIA INTERNET TAX OFFICE PAYMENTS 551000446414042421 REFERENCE NUMBER 29308471		1,805.22		0.00 DR
			4,335.22	3,334.22	0.00 DR
<u>Manual Suspense Account (99900)</u>					
<u>Manual Suspense Account (99900)</u>					
06/12/2021	Create Entries Member Payout (Wind Up) - 06/12/2021				0.00 DR
06/12/2021	Create Entries Member Payout (Wind Up) - 06/12/2021				0.00 DR
			0.00		0.00 DR
Total Debits: 910,120.38					
Total Credits: 910,120.38					