

WKD Superannuation Fund

General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
(Contributions) D'Ercole, Wing - Accumulation (D'EWIN00001A)					
12/05/2022	DIRECT CREDIT ATO ATO0060000016164083			500.00	500.00 CR
29/06/2022	BANK OF QLD Hercules Property			60,000.00	60,500.00 CR
				60,500.00	60,500.00 CR
Accountancy Fees (30100)					
Accountancy Fees (30100)					
18/02/2022	PAY ANYONE TO HW ONE		2,009.00		2,009.00 DR
			2,009.00		2,009.00 DR
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
09/05/2022	BPAY TAX OFFICE		518.00		518.00 DR
			518.00		518.00 DR
ASIC Fees (30800)					
ASIC Fees (30800)					
28/01/2022	BPAY ASIC		276.00		276.00 DR
28/01/2022	BPAY ASIC		56.00		332.00 DR
			332.00		332.00 DR
Bank Charges (31500)					
Bank Charges (31500)					
31/07/2021	ACCOUNT MAINTENANCE FEE		10.00		10.00 DR
31/08/2021	ACCOUNT MAINTENANCE FEE		10.00		20.00 DR
30/09/2021	ACCOUNT MAINTENANCE FEE		10.00		30.00 DR
31/10/2021	ACCOUNT MAINTENANCE FEE		10.00		40.00 DR
30/11/2021	ACCOUNT MAINTENANCE FEE		10.00		50.00 DR
31/12/2021	ACCOUNT MAINTENANCE FEE		10.00		60.00 DR
31/01/2022	ACCOUNT MAINTENANCE FEE		10.00		70.00 DR
28/02/2022	ACCOUNT MAINTENANCE FEE		10.00		80.00 DR
31/03/2022	ACCOUNT MAINTENANCE FEE		10.00		90.00 DR
30/04/2022	ACCOUNT MAINTENANCE FEE		10.00		100.00 DR
31/05/2022	ACCOUNT MAINTENANCE FEE		10.00		110.00 DR
30/06/2022	ACCOUNT MAINTENANCE FEE		10.00		120.00 DR
			120.00		120.00 DR
Income Tax Expense (48500)					
Income Tax Expense (48500)					
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		8,548.65		8,548.65 DR
			8,548.65		8,548.65 DR
Profit/Loss Allocation Account (49000)					
Profit/Loss Allocation Account (49000)					
12/05/2022	System Member Journals		500.00		500.00 DR
29/06/2022	System Member Journals		51,000.00		51,500.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022			2,979.00	48,521.00 DR
30/06/2022	Create Entries - Income Tax Expense		451.35		48,972.35 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	Allocation - 30/06/2022		51,951.35	2,979.00	48,972.35 DR
Opening Balance (50010)					
(Opening Balance) D'Ercole, Wing - Accumulation (D'EWIN00001A)					
01/07/2021	Close Period Journal			165,643.00	165,643.00 CR
				165,643.00	165,643.00 CR
Contributions (52420)					
(Contributions) D'Ercole, Wing - Accumulation (D'EWIN00001A)					
01/07/2021	Opening Balance				169,116.00 CR
01/07/2021	Close Period Journal		169,116.00		0.00 DR
12/05/2022	System Member Journals			500.00	500.00 CR
29/06/2022	System Member Journals			60,000.00	60,500.00 CR
			169,116.00	60,500.00	60,500.00 CR
Share of Profit/(Loss) (53100)					
(Share of Profit/(Loss)) D'Ercole, Wing - Accumulation (D'EWIN00001A)					
01/07/2021	Opening Balance				3,473.00 DR
01/07/2021	Close Period Journal			3,473.00	0.00 DR
30/06/2022	Create Entries - Profit/Loss Allocation - 30/06/2022		2,979.00		2,979.00 DR
			2,979.00	3,473.00	2,979.00 DR
Income Tax (53330)					
(Income Tax) D'Ercole, Wing - Accumulation (D'EWIN00001A)					
30/06/2022	Create Entries - Income Tax Expense Allocation - 30/06/2022			451.35	451.35 CR
				451.35	451.35 CR
Contributions Tax (53800)					
(Contributions Tax) D'Ercole, Wing - Accumulation (D'EWIN00001A)					
29/06/2022	System Member Journals		9,000.00		9,000.00 DR
			9,000.00		9,000.00 DR
Cash at Bank (60400)					
BOQ Bank Account (23159372)					
01/07/2021	Opening Balance				165,643.00 DR
31/07/2021	ACCOUNT MAINTENANCE FEE			10.00	165,633.00 DR
31/08/2021	ACCOUNT MAINTENANCE FEE			10.00	165,623.00 DR
30/09/2021	ACCOUNT MAINTENANCE FEE			10.00	165,613.00 DR
31/10/2021	ACCOUNT MAINTENANCE FEE			10.00	165,603.00 DR
30/11/2021	ACCOUNT MAINTENANCE FEE			10.00	165,593.00 DR
31/12/2021	ACCOUNT MAINTENANCE FEE			10.00	165,583.00 DR
28/01/2022	BPAY ASIC			276.00	165,307.00 DR
28/01/2022	BPAY ASIC			56.00	165,251.00 DR
31/01/2022	ACCOUNT MAINTENANCE FEE			10.00	165,241.00 DR
18/02/2022	PAY ANYONE TO HW ONE			2,156.00	163,085.00 DR
28/02/2022	ACCOUNT MAINTENANCE FEE			10.00	163,075.00 DR
31/03/2022	ACCOUNT MAINTENANCE FEE			10.00	163,065.00 DR
30/04/2022	ACCOUNT MAINTENANCE FEE			10.00	163,055.00 DR
09/05/2022	BPAY TAX OFFICE			371.00	162,684.00 DR

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As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
12/05/2022	DIRECT CREDIT ATO ATO0060000016164083		500.00		163,184.00 DR
31/05/2022	ACCOUNT MAINTENANCE FEE			10.00	163,174.00 DR
29/06/2022	BANK OF QLD Hercules Property		60,000.00		223,174.00 DR
30/06/2022	ACCOUNT MAINTENANCE FEE			10.00	223,164.00 DR
			60,500.00	2,979.00	223,164.00 DR
<u>GST Payable/Refundable (84000)</u>					
<u>GST Payable/Refundable (84000)</u>					
18/02/2022	PAY ANYONE TO HW ONE		147.00		147.00 DR
09/05/2022	BPAY TAX OFFICE			147.00	0.00 DR
			147.00	147.00	0.00 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
09/05/2022	BPAY TAX OFFICE				0.00 DR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022			8,548.65	8,548.65 CR
			0.00	8,548.65	8,548.65 CR
Total Debits:			305,221.00		
Total Credits:				305,221.00	